Exhibit 16

(Watson Exhibits)

to

Plaintiff's Rule 26 Statement of Expert Harris L. Devor

(Redacted)

Exhibit #16.01
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 00360479401 - LORAZEPAM 1 MG TABLET
Computation of FUL based on WAC

Difference between Published FUL and FUL Based on Estimated				•
Published FUL	\$ 57.18	57.18	57.18	57.18
FUL Based on Estimated WAC				
Difference between Published WAC and Estimated WAC				
Published WAC	\$ 1.65	1.65	1.65	1.65
Proxy				
Estimated Proxy (3)	5		•	1
End Date	3/31/2(9/30/2001	
Start Date	1/1/2001	4/1/2001	7/1/2001	10/1/2001

(a) Because of the timing of customer credits and rebates in the context of my rolling 12-month analysis, the formula I employed to determine an estimated measure of WAC sometimes rendered a negative amount. To account for such a result, I elected to use the most recent positive price computed as a proxy for the computed negative price (in most instances), or "zero" if there was not a computed positive price as of the end of either of the two preceding quarters. Further, if the computed price appeared to be an outlier from surrounding prices, a proxy was similarly employed using this approach. This note applies to all exhibits summarizing WA computations subsequent hereto.

Exhibit #16.02
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 00360479401 - LORAZEPAM 1 MG TABLET
Computation of FUL based on AWP

Difference between Published FUL and FUL Based on Estimated AWP	· ·			
Published FUL	\$ 57.18	57.18	57.18	57.18
FUL Based on Estimated AWP	· ·			
Difference between Published AWP and Estimated AWP	· ·	,		1
Published AWP	\$ 19.05	19.05	19.05	19.05
Proxy	(a)			
Estimated AWP Proxy	·		,	
End Date		6/30/2001		
Start Date	1/1/2001	4/1/2001	7/1/2001	10/1/2001

(a) Because of the timing of customer credits and rebates in the context of my rolling 12-month analysis, the formula I employed to determine an estimated measure c. AWP sometimes rendered a negative amount. To account for such a result, I elected to use the most recent positive price computed as a proxy for the compute negative price (in most instances), or "zero" if there was not a computed positive price as of the end of either of the two preceding quarters. Further, if the compute price appeared to be an outlier from surrounding prices, a proxy was similarly employed using this approach. This note applies to all exhibits summarizing AW computations subsequent hereto.

Exhibit #16.03
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 00005317231 - LORAZEPAM 1 MG TABLET
Computation of FUL based on AMP

Difference between Published FUL and FUL Based		,		,	,			,			,					•	,		•	,							,	,			,	,			•	
Diff bet Pub FUL FUL	S																																			
Published FUL	2.07	2.07	2.07	2.03			66.84	66.84	66.84	66.84	66.84	66.84	66.84	66.84	66.84	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18
Pub F	↔																																			
FUL Based on AMP		,	,	,	,			,								,	,	,	,	,				,			,	,		,	,	,			,	
Bas A	↔																																			
AMP																		,									•			,	•					
	99																																			
End Date	3/31/1997	6/30/1997	9/30/1997	12/31/1997	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	1/1/1997	4/1/1997	7/1/1997	10/1/1997	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.04
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 364263298 - ALBUTEROL 90 MCG INHALER
Computation of FUL based on WAC

Difference between Published FUL and FUL Based on Estimated				٠		(2.03)	(1.22)	(0.85)	(0.30)	(0.02)	1					•	•		•	•		•	•		•		•	•	
Published FUL						7.47	7.47	7.47	7.47	7.47	7.47	7.47	7.47	7.47	7.47	7.47	7.47									15.00	15.00	15.00	15.00
FUL Based on Estimated WAC	\$ 14.25	10.56	10.36	10.24	10.01	9.50	89.8	8.32	7.77	7.49																			•
Difference between Published WAC and Estimated WAC		(0.04)	60.0	0.17	(1.08)	(0.74)	(0.20)	0.05	0.41	09:0																			
Published WAC	\$ 9.50	7.00	7.00	7.00	5.59	5.59	5.59	5.59	5.59	5.59	5.59	5.59	5.59	5.59	5.59	5.59	5.59	5.59	5.59	5.59	5.59	5.59	5.59	5.59	5.59	5.59	5.59	5.59	5.59
Proxy																													
Estimated WAC	\$ 9.50	7.04	6.91	6.83	29.9	6.33	5.79	5.54	5.18	4.99	•						•												•
End Date	3/31/1997	6/30/1997	9/30/1997	12/31/1997	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	3/31/2003	6/30/2003	9/30/2003	6/30/2004	9/30/2002	3/31/2003
Start Date	1/1/1997	4/1/1997	7/1/1997	10/1/1997	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	1/1/2003	4/1/2003	7/1/2003	4/1/2004	7/1/2002	1/1/2003

Exhibit #16.05
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 364263298 - ALBUTEROL 90 MCG INHALER
Computation of FUL based on AWP

Difference between Published FUL and FUL Based on Estimated	· ·	•	•	(1.18)	(0.31)	1.25	3.58	5.61	٠	•	•	•	•	•	•	•	٠	•	•	•	•	٠	٠	•	•	•	٠
Published c	· ·			7.47	7.47	7.47	7.47	7.47	7.47	7.47	7.47	7.47	7.47	7.47	7.47									15.00	15.00	15.00	15.00
FUL Based on Estimated AWP		9.46	9.33	8.65	7.78	6.21	3.89	1.86																			
Difference between Published AWP and Estimated AWP	\$ 15.01	15.15	15.23	15.68	16.27	17.31	18.86	20.21							٠				•		•	•	•	٠	٠	•	
Published AWP	\$ 21.45	21.45	21.45	21.45	21.45	21.45	21.45	21.45	21.45	21.45	21.45	21.45	21.45	21.45	21.45	21.45	21.45	21.45	21.45	21.45	21.45	21.45	21.45	21.45	21.45	21.45	21.45
Proxy																											
Estimated AWP	\$ 6.44	6.30	6.22	5.77	5.18	4.14	2.59	1.24												•							
End Date	3/31/1997	6/30/1997	9/30/1997	12/31/1997	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	3/31/2003	6/30/2003	9/30/2003	6/30/2004
Start Date	1/1/1997	4/1/1997	7/1/1997	10/1/1997	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	1/1/2003	4/1/2003	7/1/2003	4/1/2004

Exhibit #16.06
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 364263298 - ALBUTEROL 90 MCG INHALER
Computation of FUL based on AMP

Exhibit #16.07
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 364263301 - RANITIDINE 150 MG TABLET
Computation of FUL based on WAC

Difference between Published FUL and FUL Based on Estimated	· •	. !	42.76	i	٠			,		•	20.25	20.28	20.57	20.83	20.84	٠		٠	•	1	•	•								
Published FUL	· •		59.14 59.14	59.14	59.14			•		,	34.10	34.10	34.10	34.10	34.10	34.11	34.11	34.11	34.11	34.11	34.11	34.11	34.11	34.11	34.11	34.11	34.11	34.11	10.88	10.88
FUL Based on Estimated WAC	\$ 24.52	16.38	16.38				•	9.23	12.97	13.65	13.85	13.82	13.53	13.27	13.26		•													
Oifference between Published WAC and Estimated	8.60	14.03	14.03 14.03)	,		,	3.21	0.71	0.26	0.12	0.14	0.34	0.52	0.52		,		•			•								,
0-555	↔																													
Published WAC	\$ 24.95	24.95	24.95 24.95	18.71	18.71	9.36	9.36	9:36	9.36	9.36	9:36	9:36	9:36	9.36	9.36	9:36	9.36	9:36	9:36	9:36	9.36	9:36	9.36	9.36	9:36	9.36	9.36	9.36	9.36	9.36
Proxy			10.92												8.84															
Estimated WAC	\$ 16.35	10.92	(3.96)	(20:21)			(8.44)	6.15	8.65	9.10	9.24	9.22	9.02	8.84	(2.99)				•	ı	•	•	•						•	ı
End Date	3/31/1998	6/30/1998	9/30/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	9/30/2005	12/31/2005
Start Date	1/1/1998	4/1/1998	7/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	7/1/2005	10/1/2005

Exhibit #16.08
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 364263301 - RANITIDINE 150 MG TABLET
Computation of FUL based on AWP

				Difference between				Difference between Published
∃sti A	Estimated AWP	Proxv	Published AWP	Published AWP and Estimated AWP	FUL Based on Estimated AWP	sed	Published FUL	FUL and FUL Based on Estimated
-	8.02		\$ 148.78	\$ 140.76	\$	2.03	· ·	€
	6.77				9	0.15	,	
	5.03		148.78	143.75		.54	59.14	51.60
	3.86		148.78	144.92	· v	5.79	59.14	53.35
			148.78				59.14	1
			148.78			,	59.14	•
			148.78			,		•
			148.78					•
	2.20		148.78	146.58	3	3.30		•
	2.43		148.78	146.35	8	3.64		•
	2.71		148.78	146.07	4	4.06		•
	3.05		148.78	145.73	4	.58	34.10	29.52
	3.55		148.78	145.23	S	5.32	34.10	28.78
	3.63		148.78	145.15	v.	44.	34.10	28.66
	3.96		148.78	144.82	5	.95	34.10	28.15
	6.34		148.78	142.44	6	.51	34.10	24.59
	6.85		148.78	141.93	10	.27	34.11	23.84
Ĭ	(119.35)	6.85	148.78	141.93	10	.28	34.11	23.84
	12.70		148.78	136.08	19	19.05	34.11	15.06
	12.20		148.78	136.58	18	8.30	34.11	15.81
			148.78				34.11	•
			148.78				34.11	•
			148.78				34.11	•
			148.78				34.11	•
			148.78				34.11	•
			148.78				34.11	•
			148.78				34.11	•
			148.78				34.11	•
			148.78				34.11	1
			148.78			,	10.88	•
			148.78			,	10.88	٠

Exhibit #16.09
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 364263301 - RANITIDINE 150 MG TABLET
Computation of FUL based on AMP

Difference between Published FUL and FUL Based on AMP	· •	•	20.68	51.39	56.23	52.74		•				24.82	24.82	24.82	24.82		30.42	30.42	30.42	30.42	29.33	28.76	29.33	26.72							
Published FUL	- - -	•	59.14	59.14	59.14	59.14						34.10	34.10	34.10	34.10	34.10	34.11	34.11	34.11	34.11	34.11	34.11	34.11	34.11	34.11	34.11	34.11	34.11	34.11	10.88	10.88
FUL Based on AMP	\$ 12.63	11.75	8.46	7.75	2.91	6.40	6.40	2.38	3.69	4.53	4.49	9.28	9.28	9.28	9.29		3.69	3.69	3.69	3.69	4.78	5:35	4.79	7.39	-	-	-				
AMP	\$ 8.42	7.83	5.64	5.17	1.94	4.26	4.26	1.59	2.46	3.02	2.99	6.19	6.19	6.19	6.19		2.46	2.46	2.46	2.46	3.19	3.57	3.19	4.93							
End Date	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	9/30/2005	12/31/2005
Start Date	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	7/1/2005	10/1/2005

Exhibit #16.10
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 364263305 - RANITIDINE 150 MG TABLET
Computation of FUL based on WAC

					Difference				Difference
					Difference				Detween
					between Published				Published FIII and
					WAC and	FUL	FUL Based		FUL Based
Start Date	End Date	Estimated WAC	Proxy	Published WAC	Estimated WAC	on Es	on Estimated WAC	Published FUL	on Estimated WAC
1/1/1998	3/31/1998	\$ 100.34		\$ 118.50	\$ 18.16	89	150.52	•	€
4/1/1998	6/30/1998	55.61		118.50			83.41		
7/1/1998	9/30/1998	(157.33)	55.61	118.50	62.89		83.42	295.70	212.29
10/1/1998	12/31/1998	(353.74)	55.61	118.50	62.89		83.42	295.70	212.29
1/1/1999	3/31/1999				•			295.70	•
4/1/1999	6/30/1999				•		,	295.70	•
7/1/1999	9/30/1999				•				•
10/1/1999	12/31/1999	(350.45)		44.44	•				•
1/1/2000	3/31/2000	(10.05)		44.44	•				•
4/1/2000	6/30/2000	29.96		44.44	14.48		44.94		•
7/1/2000	9/30/2000	38.08		4.44	6.36		57.11		•
10/1/2000	12/31/2000	40.30		44.44	4.14		60.45	170.50	110.05
1/1/2001	3/31/2001	40.95		44.44	3.49		61.42	170.50	109.08
4/1/2001	6/30/2001	40.57		44.44	3.87		60.85	170.50	109.65
7/1/2001	9/30/2001	38.70		44.44	5.74		58.04	170.50	112.46
10/1/2001	12/31/2001	7,371.23	38.70	44.44	5.74		58.05	170.50	112.45
1/1/2002	3/31/2002			44.44	•			170.55	•
4/1/2002	6/30/2002			44.44	•			170.55	•
7/1/2002	9/30/2002			44.44	•			170.55	•
10/1/2002	12/31/2002			44.44	•		,	170.55	•
1/1/2003	3/31/2003	•		4 4.4	•		,	170.55	•
4/1/2003	6/30/2003			4 4.	•		,	170.55	•
7/1/2003	9/30/2003			44.44	•		,	170.55	•
10/1/2003	12/31/2003			44.44	•		,	170.55	•
1/1/2004	3/31/2004			44.44	•		,	170.55	•
4/1/2004	6/30/2004			44.44	•			170.55	•
7/1/2004	9/30/2004			44.44	•			170.55	•
10/1/2004	12/31/2004			44.44	•		,	170.55	•
1/1/2005	3/31/2005			44.44	•		,	170.55	•
4/1/2005	6/30/2005			44.44	•		,	54.40	•
7/1/2005	9/30/2005			4 4.4			,	54.40	•
10/1/2005	12/31/2005	•		44.44	•		,	54.40	•

Exhibit #16.11
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 364263305 - RANITIDINE 150 MG TABLET
Computation of FUL based on AWP

						9				Difference
						Difference				petween
						between				Published
						Published AWP and	FL	FUL Based		FUL and FUL Based
Start Date	End Date	Es	Estimated AWP	Proxy	Published AWP	Estimated AWP	o	on Estimated AWP	Published FUL	on Estimated AWP
1/1/1998	3/31/1998	8	51.74		\$ 743.91	\$ 692.17	\$	77.60	· •	↔
4/1/1998	6/30/1998		48.36		743.91	695.55		72.55	,	•
7/1/1998	9/30/1998		43.26		743.91	700.65		64.89	295.70	230.81
10/1/1998	12/31/1998		38.03		743.91	705.88		57.04	295.70	238.66
1/1/1999	3/31/1999				743.91				295.70	•
4/1/1999	6/30/1999				743.91			,	295.70	•
7/1/1999	9/30/1999		,		743.91					•
10/1/1999	12/31/1999		1.71		743.91	742.20		2.57		•
1/1/2000	3/31/2000		8.21		743.91	735.70		12.32		•
4/1/2000	6/30/2000		11.93		743.91	731.98		17.90		•
7/1/2000	9/30/2000		13.63		743.91	730.28		20.44		•
10/1/2000	12/31/2000		14.38		743.91	729.53		21.57	170.50	148.93
1/1/2001	3/31/2001		14.82		743.91	729.09		22.22	170.50	148.28
4/1/2001	6/30/2001		14.76		743.91	729.15		22.14	170.50	148.36
7/1/2001	9/30/2001		16.13		743.91	727.78		24.20	170.50	146.30
10/1/2001	12/31/2001		117.13		743.91	626.78		175.70	170.50	(5.20)
1/1/2002	3/31/2002		34.22		743.91	69.602		51.34	170.55	119.21
4/1/2002	6/30/2002		35.62		743.91	708.29		53.43	170.55	117.13
7/1/2002	9/30/2002		44.44		743.91	699.47		99.99	170.55	103.89
10/1/2002	12/31/2002		44.44		743.91	699.47		99.99	170.55	103.89
1/1/2003	3/31/2003				743.91				170.55	
4/1/2003	6/30/2003		,		743.91				170.55	•
7/1/2003	9/30/2003		,		743.91				170.55	•
10/1/2003	12/31/2003				743.91				170.55	•
1/1/2004	3/31/2004		,		743.91				170.55	•
4/1/2004	6/30/2004				743.91				170.55	•
7/1/2004	9/30/2004		,		743.91				170.55	•
10/1/2004	12/31/2004		,		743.91				170.55	•
1/1/2005	3/31/2005				743.91				170.55	•
4/1/2005	6/30/2005		,		743.91				54.40	•
7/1/2005	9/30/2005		,		743.91				54.40	•
10/1/2005	12/31/2005				743.91				54.40	•

Exhibit #16.12
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 364263305 - RANITIDINE 150 MG TABLET
Computation of FUL based on AMP

					Difference between
					Published
			FUL		FUL and
Start Date	End Date	AMP	Based on AMP	Published FUL	FUL Based on AMP
1/1/1998	3/31/1998	\$ 42.09	\$ 63.13	· •	· •
4/1/1998	6/30/1998	39.15	58.73		
7/1/1998	9/30/1998	28.22	42.32	295.70	267.49
10/1/1998	12/31/1998	25.83	38.74	295.70	269.87
1/1/1999	3/31/1999	9.72	14.57	295.70	285.98
4/1/1999	6/30/1999	21.32	31.99	295.70	274.38
7/1/1999	9/30/1999	21.32	31.99		
10/1/1999	12/31/1999	7.95	11.92		
1/1/2000	3/31/2000	12.30	18.45		
4/1/2000	6/30/2000	15.08	22.63		
7/1/2000	9/30/2000	14.96	22.44		
10/1/2000	12/31/2000	30.95	46.42	170.50	139.55
1/1/2001	3/31/2001	30.95	46.42	170.50	139.55
4/1/2001	6/30/2001			170.50	
7/1/2001	9/30/2001	30.95	46.43	170.50	139.55
10/1/2001	12/31/2001			170.50	
1/1/2002	3/31/2002	12.30	18.45	170.55	158.25
4/1/2002	6/30/2002	12.30	18.45	170.55	158.25
7/1/2002	9/30/2002	12.30	18.45	170.55	158.25
10/1/2002	12/31/2002	12.30	18.45	170.55	158.25
1/1/2003	3/31/2003	15.93	23.90	170.55	154.62
4/1/2003	6/30/2003	17.85	26.77	170.55	152.71
7/1/2003	9/30/2003	15.95	23.93	170.55	154.60
10/1/2003	12/31/2003	24.63	36.95	170.55	145.92
1/1/2004	3/31/2004			170.55	
4/1/2004	6/30/2004			170.55	
7/1/2004	9/30/2004			170.55	
10/1/2004	12/31/2004			170.55	
1/1/2005	3/31/2005			170.55	
4/1/2005	6/30/2005			54.40	
7/1/2005	9/30/2005			54.40	
10/1/2005	12/31/2005			54.40	

Exhibit #16.13
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 364263306 - RANITIDINE 150 MG TABLET
Computation of FUL based on WAC

Difference between Published FUL Based on Estimated WAC	,		21.61	21.61	٠				٠			11.62	11.99	12.50	12.89	19.08	19.46	٠	٠	•		•	•		•		•	٠	٠	٠	٠	•
D H H H H H H H H H H H H H H H H H H H			35.48	35.48	35.48	35.48						20.46	20.46	20.46	20.46	20.46	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	6.53	6.53	6.53
FUL Based on Estimated WAC	\$ 23.76	13.88	13.88	13.88					10.02	9.65	9.57	8.84	8.47	7.96	7.57	1.38	1.00		•		,			,								
Difference between Published WAC and Estimated WAC	\$ 0.11	6.70	6.70	6.70					(0.70)	(0.45)	(0.40)	80.0	0.33	0.67	0.93	5.06	5.31															
Published WAC	\$ 15.95	15.95	15.95	15.95	11.96	11.96	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98	5.98
Proxy			9.25	9.25																												
Estimated WAC	\$ 15.84	9.25	(57.58)	(68.96)		•		(3,371.56)	89.9	6.43	6.38	5.90	5.65	5.31	5.05	0.92	29.0	•	•	•	•	•	•	•	•		•					•
End Date	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.14
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 364263306 - RANITIDINE 150 MG TABLET
Computation of FUL based on AWP

Difference between Published	FUL Based	on Estimated AWP	,	,	29.44	29.54								18.08	17.98	16.80	16.41	15.56	15.33	13.99	11.50	11.50	11.50						•				٠	ı
		Published FUL			35.48	35.48	35.48	35.48						20.46	20.46	20.46	20.46	20.46	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	6.53	6.53	6.53
	FUL Based	on Estimated AWP	\$ 6.24	6.21	6.05	5.94				1.38	2.24	2.31	2.36	2.38	2.48	3.66	4.05	4.90	5.14	6.48	8.97	8.97	8.97		,	•								
Difference between	AWP and	Estimated AWP	\$ 85.12	85.14	85.25	85.32				88.36	87.78	87.74	87.70	87.69	87.63	86.84	86.58	86.02	85.86	84.96	83.30	83.30	83.30											
	,	Published AWP	\$ 89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28	89.28
		Proxy																															•	
		Estimated AWP	\$ 4.16	4.14	4.03	3.96		•		0.92	1.50	1.54	1.58	1.59	1.65	2.44	2.70	3.26	3.42	4.32	5.98	5.98	5.98		•	•					(0.75)	(0.76)	(0.76)	(0.76)
		End Date	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
		Start Date	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.15
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 364263306 - RANITIDINE 150 MG TABLET
Computation of FUL based on AMP

								Diffe bet Pub	Difference between Published
				Bas	FUL Based on	Pu	Published	FUL	FUL and FUL Based
Start Date	End Date	4	AMP	*	AMP		FUL	7 uo	on AMP
1/1/1998	3/31/1998	8	5.05	8	7.58	8		\$	
4/1/1998	6/30/1998		4.70		7.05				
7/1/1998	9/30/1998		3.39		5.08		35.48		30.41
10/1/1998	12/31/1998		3.10		4.65		35.48		30.83
1/1/1999	3/31/1999		1.17		1.75		35.48		33.74
4/1/1999	6/30/1999		2.56		3.84		35.48		31.65
7/1/1999	9/30/1999		2.56		3.84				
10/1/1999	12/31/1999		0.95		1.43				
1/1/2000	3/31/2000		1.48		2.21				
4/1/2000	6/30/2000		1.81		2.72				
7/1/2000	9/30/2000		1.80		5.69				
10/1/2000	12/31/2000		3.71		5.57		20.46		14.89
1/1/2001	3/31/2001		3.71		5.57		20.46		14.89
4/1/2001	6/30/2001		3.71		5.57		20.46		14.89
7/1/2001	9/30/2001		3.71		5.57		20.46		14.89
10/1/2001	12/31/2001						20.46		
1/1/2002	3/31/2002		1.48		2.21		20.47		18.25
4/1/2002	6/30/2002		1.48		2.21		20.47		18.25
7/1/2002	9/30/2002		1.48		2.21		20.47		18.25
10/1/2002	12/31/2002		1.48		2.21		20.47		18.25
1/1/2003	3/31/2003		1.91		2.87		20.47		17.60
4/1/2003	6/30/2003		2.14		3.21		20.47		17.25
7/1/2003	9/30/2003		1.91		2.87		20.47		17.60
10/1/2003	12/31/2003		2.96		4.43		20.47		16.03
1/1/2004	3/31/2004						20.47		
4/1/2004	6/30/2004						20.47		
7/1/2004	9/30/2004						20.47		
10/1/2004	12/31/2004						20.47		
1/1/2005	3/31/2005						20.47		
4/1/2005	6/30/2005						6.53		
7/1/2005	9/30/2005						6.53		
10/1/2005	12/31/2005						6.53		

Exhibit #16.16
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 364273401 - ENALAPRIL MALEATE 20 MG TAB
Computation of FUL based on WAC

Difference between	Published	FUL and	FUL Based	on Estimated WAC	· •	•								٠					٠					٠			•
				Published FUL	· •													91.50	91.50	91.50	91.50	91.50	91.50	91.50	91.50	91.50	91.50
			FUL Based	on Estimated WAC	· •	140.57	137.65	125.43	117.62	94.99	66.47	66.47	66.47	66.47													•
)ifference	between	blished	AC and	Stimated WAC	,	10.59	12.54	20.68	25.89	59.99	59.99	59.99	59.99	16.69								,					
Dif	ğ	₹ ;	≧ ,	ESI	€																						
				Published WAC	,	104.30	104.30	104.30	104.30	104.30	104.30	104.30	104.30	61.00	61.00	61.00	61.00	61.00	61.00	61.00	61.00	61.00	61.00	61.00	61.00	61.00	61.00
				_ I	•																						
				Proxy							44.31	44.31	44.31	44.31			•	•	•								
			,	Estimated WAC	· •	93.71	91.76	83.62	78.41	44.31	(1.29)	(103.58)	3,123.11	(2,875.61)			(36,771.27)	(117,885.71)	(88,099.96)	2,021.46							•
				End Date	3/31/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
				Start Date	1/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.17
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 364273401 - ENALAPRIL MALEATE 20 MG TAB
Computation of FUL based on AWP

Exhibit #16.18
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 364273401 - ENALAPRIL MALEATE 20 MG TAB
Computation of FUL based on AMP

AMP
↔

Exhibit #16.19
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 364273402 - ENALAPRIL MALEATE 20 MG TAB
Computation of FUL based on WAC

Difference	Published	FUL and	FUL Based	on Estimated WAC	· ·	•	•						•								•						
				Published FUL	٠	•												915.00	915.00	915.00	915.00	915.00	915.00	915.00	915.00	915.00	915.00
			FUL Based	on Estimated WAC	· •	1,694.86	1,584.80	1,438.83	1,296.39	387.68	387.69	387.69	387.69	387.69													
Difference	between	Published	WAC and	Estimated WAC	· •	(139.01)	(65.65)	31.67	126.63	732.43	732.43	732.43	732.43	732.43													
				Published WAC	· •	68'066	68.066	68.066	68.066	68.066	68.066	68.066	68.066	68.066	68.066	68.066	68.066	68.066	68.066	68.066	68.066	68.066	68.066	68.066	68.066	68.066	68.066
				Proxy							258.46	258.46	258.46	258.46													
				Estimated WAC	۱ ح	1,129.90	1,056.54	959.22	864.26	258.46	(507.78)	(496.36)	(915.67)	13,768.28													
				End Date	3/31/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
				Start Date	1/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.20
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 364273402 - ENALAPRIL MALEATE 20 MG TAB
Computation of FUL based on AWP

Difference between	Published FUL and	FUL Based	on Estimated AWP	· •		٠												٠		٠						•
			Published FUL	٠ ح	,												915.00	915.00	915.00	915.00	915.00	915.00	915.00	915.00	915.00	915.00
		FUL Based	on Estimated AWP	· •	147.04	123.66	303.78	435.03	583.54	853.56	845.53	827.67	1,429.13	1,491.45	1,506.72											
Difference	between Published	AWP and	Estimated AWP	· ·	1,426.98	1,442.56	1,322.48	1,234.98	1,135.97	955.96	961.31	973.22	572.25	530.70	520.52											
			Published AWP	· •	1,525.00	1,525.00	1,525.00	1,525.00	1,525.00	1,525.00	1,525.00	1,525.00	1,525.00	1,525.00	1,525.00	1,525.00	1,525.00	1,525.00	1,525.00	1,525.00	1,525.00	1,525.00	1,525.00	1,525.00	1,525.00	1,525.00
			Estimated AWP Proxy	· ·	98.02	82.44	202.52	290.02	389.03	569.04	563.69	551.78	952.75	994.30	1,004.48											
			End Date	3/31/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
			Start Date	1/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.21
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 364273402 - ENALAPRIL MALEATE 20 MG TAB
Computation of FUL based on AMP

Start Date	End Date	AMP	FUL Based on AMP	Published FUL	Difference between Published FUL and FUL Based on AMP
	3/31/2000	· •	· •	· •	- -\$
	9/30/2000	•			•
	12/31/2000	187.23		•	•
	3/31/2001	338.02			•
	6/30/2001	360.60			•
	9/30/2001	428.90	643.35		•
	12/31/2001	•			•
	3/31/2002	360.60			•
4/1/2002	6/30/2002	235.38			•
7/1/2002	9/30/2002	235.38	353.07		•
0/1/2002	12/31/2002	235.38			•
1/1/2003	3/31/2003	38.45			•
4/1/2003	6/30/2003	4.39			•
7/1/2003	9/30/2003	38.40	57.60	915.00	857.40
.0/1/2003	12/31/2003	4.39		915.00	908.41
1/1/2004	3/31/2004			915.00	
4/1/2004	6/30/2004			915.00	
7/1/2004	9/30/2004			915.00	
0/1/2004	12/31/2004			915.00	
1/1/2005	3/31/2005			915.00	
4/1/2005	6/30/2005			915.00	
7/1/2005	9/30/2005			915.00	
10/1/2005	12/31/2005			915.00	

Exhibit #16.22
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 536451305 - RANITIDINE 150 MG TABLET
Computation of FUL based on WAC

Start Date End Date	Estimated WAC	Proxy	Published WAC	Difference between Published WAC and Estimated WAC	FUL Based on Estimated WAC	Published FUL	between Published FUL and FUL Based on Estimated WAC
1998			\$ 168.00		~	· •	\$
11998			168.00			295.70	•
1/1998	58.38		168.00	109.62	87.57	295.70	208.13
1/1999	55.30		168.00	112.70	82.95	295.70	212.75
0/1999	61.19		168.00	106.82	91.78		•
1/1999			168.00				•
1/2000	•		168.00				•
0/2000			168.00				•
0/2000			168.00				•
12/31/2000			168.00			170.50	•
1/2001			168.00			170.50	•
0/2001			168.00			170.50	•
0/2001			168.00			170.50	•
1/2004			168.00	•		170.55	•

Exhibit #16.23
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 536451305 - RANITIDINE 150 MG TABLET
Computation of FUL based on AWP

Difference between Published FUL and FUL Based on Estimated		43.70	43.70	43.70	•	,	•	•	•	•	,	,	•	٠
Published on FUL		295.70	295.70	295.70		,				170.50	170.50	170.50	170.50	170.55
FUL Based on Estimated AWP	<u>€</u>	252.00	252.00	252.00		•					•	•		
Difference between Published AWP and Estimated	· •	567.75	567.75	567.75		•					•			
Published AWP	\$ 735.75	735.75	735.75	735.75	735.75	735.75	735.75	735.75	735.75	735.75	735.75	735.75	735.75	735.75
Proxy														
Estimated AWP	· •	168.00	168.00	168.00		•		•			•	•		
End Date	6/30/1998	9/30/1998	12/31/1998	3/31/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2004
Start Date	4/1/1998	7/1/1998	10/1/1998	1/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2004

Exhibit #16.24
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 536451305 - RANITIDINE 150 MG TABLET
Computation of FUL based on AMP

Difference between Published FUL and FUL Based on AMP	· •		•				•	•		•		•			•				•		•			•	•					•		•
Published FUL			295.70	295.70	295.70	295.70	•					170.50	170.50	170.50	170.50	170.50	170.55	170.55	170.55	170.55	170.55	170.55	170.55	170.55	170.55	170.55	170.55	170.55	170.55	54.40	54.40	54.40
FUL Based on AMP	· •	•					,																					•				,
AMP	· •		•							•		•							•		•											1
End Date	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.25
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591024101 - LORAZEPAM 1 MG TABLET
Computation of FUL based on WAC

Difference between Published FUL and FUL Based on Estimated		•	19.83	23.99	34.62	40.47	47.17	47.16	54.11	53.55	52.87	48.97	48.36	48.35	48.79	50.19	52.38
Published c	· •		57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18
FUL Based on Estimated WAC	•		37.35	33.19	22.56	16.71	10.01	10.02	3.07	3.63	4.31	8.21	8.82	8.83	8.39	66.9	4.80
Difference between Published WAC and Estimated WAC			13.24	16.01	23.10	27.00	31.46	31.46	36.09	35.72	35.27	32.67	32.26	32.25	32.55	33.48	34.94
Published WAC			38.14	38.14	38.14	38.14	38.14	38.14	38.14	38.14	38.14	38.14	38.14	38.14	38.14	38.14	38.14
Proxy								89.9									
Estimated WAC	· •		24.90	22.13	15.04	11.14	89.9	(2.56)	2.05	2.42	2.87	5.47	5.88	5.89	5.59	4.66	3.20
End Date	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.26
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591024101 - LORAZEPAM 1 MG TABLET
Computation of FUL based on AWP

Difference between Published FUL and FUL Based on Estimated	1		33.90	23.99	10.43	7.93	2.66	2.36	2.96	1.84	3.79	10.78	11.44	20.89	22.60	22.56	23.26
Published o FUL			57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18
FUL Based on Estimated AWP	· •		23.28	33.19	46.75	49.25	54.52	54.82	54.22	55.34	53.39	46.40	45.74	36.29	34.58	34.62	33.92
Difference between Published AWP and Estimated AWP	•		72.48	65.88	56.83	55.17	51.65	51.45	51.86	51.10	52.41	57.07	57.51	63.81	64.94	64.92	65.39
Published AWP	· •		88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00
Proxy																	
Estimated AWP	· ·		15.52	22.12	31.17	32.83	36.35	36.55	36.14	36.90	35.59	30.93	30.49	24.19	23.06	23.08	22.61
End Date	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.27 In Re Pharmaceutical Industry Average Wholesale Price Litigation Watson 591024101 - LORAZEPAM 1 MG TABLET Computation of FUL based on AMP

Difference between	Published FUL and	FUL Based	on AMP				•																	7.23	7.23	35.83	35.83	35.83	51.30	56.12	49.38								
ğ ª	Z 7	E	^	9																																			
		Published	FUL	2.07	2.07	2.07	2.03			66.84	66.84	66.84	66.84	66.84	66.84	66.84	66.84	66.84	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18
		Pul	_	S																																			
	FUL	Based on	AMP	,																				49.95	49.95	21.35	21.35	21.35	5.88	1.07	7.80								
		Ä	ı	€																																			
			AMP				•																	33.30	33.30	14.23	14.23	14.23	3.92	0.71	5.20								
			₹	↔																																			
			End Date	3/31/1997	6/30/1997	9/30/1997	12/31/1997	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
			Start Date	1/1/1997	4/1/1997	7/1/1997	10/1/1997	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.28
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591024105 - LORAZEPAM 1 MG TABLET
Computation of FUL based on WAC

				between Published WAC and	FUL Based		Published FUL and FUL Based
Start Date End Date	Estimated WAC	Proxy	Published WAC	Estimated WAC	on Estimated WAC	Published FUL	on Estimated WAC
9/30/2001	. €		· ·	· •	· •	· •	· •
			•			,	•
3/31/2002	,						•
	_		181.88	40.62	211.89	285.90	74.01
	_		181.88	60.03	182.77	285.90	103.13
			181.88	104.76	115.69	285.90	170.21
	53.74		181.88	128.14	80.61	285.90	205.29
			181.88	142.46	59.13	285.90	226.77
		39.42	181.88	142.46	59.13	285.90	226.77
			181.88	162.03	29.78	285.90	256.12
			181.88	161.28	30.90	285.90	255.00
4/1/2004 6/30/2004			181.88	158.72	34.74	285.90	251.16
			181.88	155.09	40.18	285.90	245.72
			181.88	156.57	37.96	285.90	247.94
			181.88	158.14	35.61	285.90	250.29
			181.88	158.34	35.31	285.90	250.59
			181.88	162.55	29.00	285.90	256.90
			181.88	170.59	16.93	285.90	268.97

Exhibit #16.29
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591024105 - LORAZEPAM 1 MG TABLET
Computation of FUL based on AWP

								Difference
					Difference			between
					between			Published
					Published	FIII Resed		FUL and
Start Date	End Date	Estimated AWP	Proxy	Published AWP	Estimated AWP	on Estimated AWP	Published FUL	on Estimated
7/1/2001	9/30/2001	· •		- -		· ·	- -	· •
10/1/2001	12/31/2001	•						•
1/1/2002	3/31/2002	•					•	
4/1/2002	6/30/2002	144.85		430.50	285.65	217.28	285.90	68.62
7/1/2002	9/30/2002	97.42		430.50	333.08	146.13	285.90	139.77
10/1/2002	12/31/2002	144.33		430.50	286.17	216.50	285.90	69.40
1/1/2003	3/31/2003	141.49		430.50	289.01	212.24	285.90	73.66
4/1/2003	6/30/2003	150.49		430.50	280.01	225.73	285.90	60.17
7/1/2003	9/30/2003	150.11		430.50	280.39	225.17	285.90	60.73
10/1/2003	12/31/2003	140.88		430.50	289.62	211.32	285.90	74.58
1/1/2004	3/31/2004	129.61		430.50	300.89	194.42	285.90	91.48
4/1/2004	6/30/2004	92.77		430.50	337.73	139.15	285.90	146.75
7/1/2004	9/30/2004	56.34		430.50	374.16	84.51	285.90	201.39
10/1/2004	12/31/2004	57.14		430.50	373.36	85.70	285.90	200.20
1/1/2005	3/31/2005	52.15		430.50	378.35	78.23	285.90	207.67
4/1/2005	6/30/2005	51.12		430.50	379.38	29.97	285.90	209.22
7/1/2005	9/30/2005	51.94		430.50	378.56	77.91	285.90	207.99
10/1/2005	12/31/2005	51.16		430.50	379.34	76.74	285.90	209.16

Exhibit #16.30
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591024105 - LORAZEPAM 1 MG TABLET
Computation of FUL based on AMP

Difference between Published FUL and FUL Based on AMP	· 69	•	٠	٠				•			•		•		•		•				36.15	36.15	179.16	179.16	179.16	256.52	280.58	246.89								
Published FUL	\$ 10.35	_	10.35	10.15			334.20	334.20	334.20	334.20	334.20	334.20	334.20	334.20	334.20	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90
FUL Based on AMP	· ••	,		,				,			•		,							•	249.75	249.75	106.74	106.74	106.74	29.38	5.33	39.01								
AMP	· •	•					•	•		•			•								166.50	166.50	71.16	71.16	71.16	19.59	3.55	26.01								
End Date	3/31/1997	6/30/1997	9/30/1997	12/31/1997	3/31/1998	8/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	1/1/1997	4/1/1997	7/1/1997	10/1/1997	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.31
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591024110 - LORAZEPAM I MG TABLET
Computation of FUL based on WAC

								Difference
Ctart Date	Gad Date	Estimated was	Decore	Published WAC	Difference between Published WAC and Estimated	FUL Based on Estimated	ed Published	between Published FUL and FUL Based on Estimated
Statt Date		WAC.	rioxy	1440	WAC	HAC.	1	WAC
1/1/2002	3/31/2002	· ~		· ~		\$	·	· •
4/1/2002	6/30/2002	247.02		359.43	112.41	370.		201.26
7/1/2002	9/30/2002	182.10		359.43	177.33	273.		298.65
10/1/2002	12/31/2002	132.31		359.43	227.12	198.		373.34
1/1/2003	3/31/2003	98.93		359.43	260.50	148.		423.40
4/1/2003	6/30/2003	60.39		359.43	299.04	06		481.21
7/1/2003	9/30/2003	22.19		359.43	337.24	33.		538.52
10/1/2003	12/31/2003	38.35		359.43	321.08	57.		514.28
1/1/2004	3/31/2004	41.71		359.43	317.72			509.24
4/1/2004	6/30/2004	42.02		359.43	317.41	63.		508.77
7/1/2004	9/30/2004	47.04		359.43	312.39	70		501.23
10/1/2004	12/31/2004	46.07		359.43	313.36	.69		502.70
1/1/2005	3/31/2005	41.26		359.43	318.17	61.		509.90
4/1/2005	6/30/2005	44.45		359.43	314.98	.99		505.12
7/1/2005	9/30/2005	34.31		359.43	325.12	51.47		520.33
10/1/2005	12/31/2005	33.60		359.43	325.83	50.		521.40

Exhibit #16.32
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591024110 - LORAZEPAM 1 MG TABLET
Computation of FUL based on AWP

			Difference between Published			Difference between Published FUL and
Estimated AWP P	Proxy	Published AWP	AWP and Estimated AWP	FUL Based on Estimated AWP	Published FUL	FUL B on Estin AW
· ~	A	· •	· ·	\$	•	€
64.12		843.20	779.08	96.17	571.80	475.6
60.93		843.20	782.27	91.39	571.80	480.4
76.20		843.20	167.00	114.30	571.80	457.50
80.48		843.20	762.72	120.73	571.80	451.0
107.11		843.20	736.09	160.67	571.80	411.13
111.61		843.20	731.59	167.42	571.80	404.38
95.46		843.20	747.74	143.19	571.80	428.6
84.71		843.20	758.49	127.06	571.80	444.7
56.00		843.20	787.20	84.00	571.80	487.80
42.75		843.20	800.45	64.13	571.80	507.67
38.96		843.20	804.24	58.45	571.80	513.35
34.21		843.20	808.99	51.31	571.80	520.49
31.78		843.20	811.42	47.68	571.80	524.12
28.22		843.20	814.98	42.34	571.80	529.46
30.12		0000	012.00	45.10	571 90	09 905

Exhibit #16.33
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591024110 - LORAZEPAM 1 MG TABLET
Computation of FUL based on AMP

Difference between Published FUL and FUL Based on AMP	· ·			•	•	•	•	•	•		•		•	•	•		•	•	•	•	•	72.30	358.32	358.32	358.32	513.04	561.15	493.77								
Published FUL	\$ 20.70		20.70	20.30			668.40	668.40	668.40	668.40	668.40	668.40	668.40	668.40	668.40	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80
FUL Based on AMP				,				,		,	•		,				,					499.50	213.48	213.48	213.48	58.76	10.65	78.03								
AMP	· ·	•																				333.00	142.32	142.32	142.32	39.17	7.10	52.02								
End Date	3/31/1997	6/30/1997	9/30/1997	12/31/1997	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	1/1/1997	4/1/1997	7/1/1997	10/1/1997	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.34
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591046301 - METOPROLOL 100 MG TABLET
Computation of FUL based on WAC

Difference between Published FUL and FUL Based on Estimated	\$ 2.52	3.57	3.86	3.74	3.93	3.95	3.84	3.93	3.69	3.56	3.42	1.09	1.21	1.28	1.64	1.58	1.46
Published FUL	\$ 9.14	9.14	9.14	9.14	9.14	9.14	9.14	9.14	9.14	9.14	9.14	06.9	06.9	06.9	06.9	06.9	06.9
FUL Based on Estimated WAC	\$ 6.62	5.57	5.28	5.40	5.21	5.19	5.30	5.21	5.45	5.58	5.72	5.81	5.69	5.62	5.26	5.32	5.44
Difference between Published WAC and Estimated	\$ 0.19	0.89	1.08	1.00	1.13	1.14	1.07	1.13	0.97	0.88	0.79	0.72	0.80	0.85	1.09	1.05	0.97
Published WAC	\$ 4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Proxy																	
Estimated WAC	\$ 4.41	3.71	3.52	3.60	3.47	3.46	3.53	3.47	3.63	3.72	3.81	3.88	3.80	3.75	3.51	3.55	3.63
End Date	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005	3/31/2006
Start Date	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005	1/1/2006

Exhibit #16.35
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591046301 - METOPROLOL 100 MG TABLET
Computation of FUL based on AWP

Difference between Published FUL and FUL Based AWP	2.24	2.76	2.52	2.60	2.90	3.13	3.54	4.29	3.75	3.42	4.03	0.73	1.25	1.17	1.13	1.10	1.01
Diffi bet Pub FUL FUL	S																
Published FUL	9.14	9.14	9.14	9.14	9.14	9.14	9.14	9.14	9.14	9.14	9.14	6.90	6.90	6.90	6.90	6.90	06.9
Pub	⇔																
FUL Based on Estimated AWP	06.9	6.38	6.62	6.54	6.24	6.01	5.60	4.85	5.39	5.72	5.11	6.17	5.65	5.73	5.77	5.80	5.89
FU	€																
Difference between Published AWP and Estimated AWP	75.50	75.85	75.69	75.74	75.94	60.92	76.36	76.87	76.51	76.28	76.70	75.98	76.34	76.28	76.25	76.23	76.17
Diffe bety Publ AWJ Estin	\$																
shed /P	80.10	80.10	80.10	80.10	80.10	80.10	80.10	80.10	80.10	80.10	80.10	80.10	80.10	80.10	80.10	80.10	80.10
Published AWP	>																
Proxy																	
Estimated AWP	4.60	4.25	4.41	4.36	4.16	4.01	3.74	3.23	3.59	3.82	3.40	4.12	3.76	3.82	3.85	3.87	3.93
Estimat AWP	≈																
End Date	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005	3/31/2006
Start Date	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005	1/1/2006

Exhibit #16.36
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591046301 - METOPROLOL 100 MG TABLET
Computation of FUL based on AMP

Difference

between Published FUL and FUL Based on AMP	· ·																				2.57	2.57	4.97	4.63	5.03	4.74	3.94	5.03								
Published FUL	\$ 11.85	11.85	11.85	11.61	11.61	11.61	8.78	8.78	8.78	8.78	8.78	8.78	8.78	8.78	8.78	12.90	12.90	12.90	12.90	12.90	9.14	9.14	9.14	9.14	9.14	9.14	9.14	9.14	9.14	9.14	9.14	06.9	06.90	96.90	06.9	06.9
FUL Based on AMP	· ·														•	•		•			6.57	6.57	4.17	4.51	4.11	4.40	5.21	4.11								
AMP	•																				4.38	4.38	2.78	3.01	2.74	2.93	3.47	2.74								
End Date	3/31/1997	6/30/1997	9/30/1997	12/31/1997	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	1/1/1997	4/1/1997	7/1/1997	10/1/1997	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.37
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591046310 - METOPROLOL 100 MG TABLET
Computation of FUL based on WAC

Difference between Published FUL and FUL Based on Estimated	\$ 44.04	47.77	51.53	53.14	55.57	44.26	43.40	43.35	43.87	45.53	25.77	23.42	22.01	28.10	25.71
Published FUL	\$ 91.40	91.40	91.40	91.40	91.40	91.40	91.40	91.40	91.40	91.40	00.69	00.69	00.69	00.69	00.69
FUL Based on Estimated WAC	\$ 47.36	43.63	39.87	38.26	35.83	47.14	48.00	48.05	47.53	45.87	43.23	45.58	46.99	40.90	43.29
Difference between Published WAC and Estimated WAC	8 7.79	10.28	12.78	13.86	15.48	7.94	7.36	7.33	7.67	8.78	10.54	8.97	8.03	12.09	10.50
Published WAC	\$ 39.36	39.36	39.36	39.36	39.36	39.36	39.36	39.36	39.36	39.36	39.36	39.36	39.36	39.36	39.36
Proxy															
Estimated WAC	\$ 31.57	29.08	26.58	25.50	23.88	31.42	32.00	32.03	31.69	30.58	28.82	30.39	31.33	27.27	28.86
End Date	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.38
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591046310 - METOPROLOL 100 MG TABLET
Computation of FUL based on AWP

Difference between Published FUL and FUL Based an Estimated	32.36	50.61	50.16	50.88	51.20	51.74	53.16	54.30	70.41	63.37	13.31	13.22	12.69	10.35	68.6
Dif be Pul FU FUI On E	€														
Published FUL	91.40	91.40	91.40	91.40	91.40	91.40	91.40	91.40	91.40	91.40	00.69	00.69	00.69	00.69	00.69
Put	8														
TUL Based n Estimated AWP	59.04	40.79	41.24	40.52	40.20	39.66	38.24	37.10	20.99	28.03	55.69	55.78	56.31	58.65	59.11
FUI on Es	€														
Difference between Published AWP and Estimated AWP	721.94	734.10	733.81	734.28	734.50	734.86	735.81	736.56	747.31	742.62	724.18	724.11	723.76	722.20	721.89
Dig P P P	\$														
Published AWP	\$ 761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30
Proxy															
Estimated AWP	39.36	27.20	27.49	27.02	26.80	26.44	25.49	24.74	13.99	18.68	37.12	37.19	37.54	39.10	39.41
Est	\$														
End Date	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.39
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591046310 - METOPROLOL 100 MG TABLET
Computation of FUL based on AMP

Difference between	Published	FUL and	FUL Based	on AMP	,	٠	٠	٠	٠	٠	٠	•		٠	٠	٠	٠		•	٠	٠		٠	٠		25.69	49.71	46.32	50.27	47.38	39.35	50.35								
Ē Ā	P.	国	FU	[=	€																																			
			Published	FUL	118.50		118.50	116.10	116.10	116.10	87.80	87.80	87.80	87.80	87.80	87.80	87.80	87.80	87.80	129.00	129.00	129.00	129.00	129.00	91.40	91.40	91.40	91.40	91.40	91.40	91.40	91.40	91.40	91.40	91.40	00.69	00.69	00.69	00.69	00.69
		FUL	u	AMP	÷	,																				65.71	41.69	45.08	41.13	44.02	52.05	41.05								
				AMP	· ·	,		,				•			•	•			•	•			•			43.81	27.79	30.05	27.42	29.34	34.70	27.37								
				End Date	3/31/1997	6/30/1997	9/30/1997	12/31/1997	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
				Start Date	1/1/1997	4/1/1997	7/1/1997	10/1/1997	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.40
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591067101 - ENALAPRIL MALEATE 20 MG TAB
Computation of FUL based on WAC

Difference between Published FUL and FUL Based on Estimated	٠										79.04	79.04	79.04	79.04	79.04	81.04	61.93	59.95	80.32	86.15	81.47	79.00
Published FUL											91.50	91.50	91.50	91.50	91.50	91.50	91.50	91.50	91.50	91.50	91.50	91.50
FUL Based on Estimated WAC	· •			5.84	33.58	37.30	16.14	21.10	8.33	8.33	12.46	12.47	12.47	12.47	12.47	10.46	29.57	34.85	11.18	5.35	10.03	12.50
Difference between Published WAC and Estimated	· ·			100.40	81.91	79.43	50.24	46.94	55.45	55.45	52.69	52.69	52.69	52.69	52.69	54.03	41.28	37.77	53.54	57.43	54.32	16.41
Published WAC			104.30	104.30	104.30	104.30	61.00	61.00	61.00	61.00	61.00	61.00	61.00	61.00	61.00	61.00	61.00	61.00	61.00	61.00	61.00	24.74
Proxy										5.55		8.31	8.31	8.31	8.31							
Estimated WAC	ı 9€		(2.34)	3.90	22.39	24.87	10.76	14.06	5.55	(4.03)	8.31	(30.78)	(49.07)	(26.79)	(0.34)	26.9	19.72	23.23	7.46	3.57	89.9	8.33
End Date	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005	3/31/2006	9/30/2006
Start Date	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005	1/1/2006	4/1/2006

Exhibit #16.41
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591067101 - ENALAPRIL MALEATE 20 MG TAB
Computation of FUL based on AWP

Difference Detween Published FUL and FUL Based on Estimated	· •										80.92	80.72	81.29	81.76	81.64	82.67	83.78	84.38	84.74	85.03	84.74	85.08
Published FUL	· •										91.50	91.50	91.50	91.50	91.50	91.50	91.50	91.50	91.50	91.50	91.50	91.50
FUL Based on Estimated AWP	· •		65.86	53.55	44.22	35.37	23.48	11.46	11.30	11.24	10.58	10.78	10.21	9.74	98.6	8.83	7.72	7.12	92.9	6.47	92.9	6.42
Difference between Published AWP and Estimated AWP			108.59	116.80	123.02	128.92	136.85	144.86	144.96	145.01	145.44	145.32	145.69	146.01	145.92	146.61	147.35	147.75	147.99	148.19	147.99	148.22
Published AWP			152.50	152.50	152.50	152.50	152.50	152.50	152.50	152.50	152.50	152.50	152.50	152.50	152.50	152.50	152.50	152.50	152.50	152.50	152.50	152.50
Estimated AWP Proxy			43.91	35.70	29.48	23.58	15.65	7.64	7.54	7.49	7.06	7.18	6.81	6.49	6.58	5.89	5.15	4.75	4.51	4.31	4.51	4.28
End Date	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005	3/31/2006	9/30/2006
Start Date	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005	1/1/2006	4/1/2006

Exhibit #16.42
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591067101 - ENALAPRIL MALEATE 20 MG TAB
Computation of FUL based on AMP

Difference between Published FUL and FUL Based on AMP	· ·										90.84	90.84								
Published FUL	s										91.50	91.50	91.50	91.50	91.50	91.50	91.50	91.50	91.50	91.50
FUL Based on AMP	· 89		121.37	7.85	35.31	35.31	35.31	19.29	5.77	99.0	99.0	99.0								
AMP	•		80.92	5.23	23.54	23.54	23.54	12.86	3.84	0.44	0.44	0.44								
End Date	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.43
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591074601 - CLONAZEPAM 0.5 MG TABLET
Computation of FUL based on WAC

				23.	20.	18	19.	19.	19.	19.0	19.6	20.6	21.8	16.7	14.	16.8	19.00
Difference between Published FUL and FUL Based on Estimated WAC	S																
Published FUL	,	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55
Pub F	8																
FUL Based in Estimated WAC	,			1.04	4.11	5.70	5.47	4.86	4.86	4.86	4.86	3.88	2.68	7.81	9.81	7.66	5.55
FUL on Est	€																
Difference between Published WAC and Estimated WAC	,			19.49	17.44	16.38	16.53	16.94	16.94	16.94	16.94	17.59	18.40	14.98	13.64	15.08	16.48
Diffi bet Pub WA Esti	8																
Published WAC	,	20.18	20.18	20.18	20.18	20.18	20.18	20.18	20.18	20.18	20.18	20.18	20.18	20.18	20.18	20.18	20.18
Pub	8																
Proxy									3.24	3.24	3.24						
Estimated WAC	,	30.19)	(1.06)	69.0	2.74	3.80	3.65	3.24	(7.89)	(5.92)	(4.54)	2.59	1.78	5.20	6.54	5.10	3.70
Estin W.	€	_															
End Date	1/2001	1/2002	30/2002	9/30/2002	31/2002	1/2003	30/2003	30/2003	1/2003	1/2004	30/2004	30/2004	1/2004	31/2005	30/2005	30/2005	31/2005
Start Date	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.44
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591074601 - CLONAZEPAM 0.5 MG TABLET
Computation of FUL based on AWP

Difference between Published FUL and FUL Based on Estimated AWP	· \$5		24.55 16.42														
sed Published	\$	24	3.13 24					4.58 24									
FUL Based on Estimated AWP	\$	12	×	9	9		4	4				2			2		3
Difference between Published AWP and Estimated AWP	· •	88.99	69.48	70.43	70.56	71.33	71.72	71.85	72.60	72.63	72.82	73.03	72.80	72.90	72.92	72.87	72.78
Published AWP	· •	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90
Proxy																	
Estimated AWP	· •	8.02	5.42	4.47	4.34	3.57	3.18	3.05	2.30	2.27	2.08	1.87	2.10	2.00	1.98	2.03	2.12
End Date	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date End Date	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.45
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591074601 - CLONAZEPAM 0.5 MG TABLET
Computation of FUL based on AMP

Difference between Published	FUL Based	on AMP				•	٠																7.11	7.11	22.10	15.11	15.11	15.11	15.10	15.11								
Q - 4 -	- E	٦	€																																			
	Published	FUL	87.02	87.02	87.02	87.02	87.02	87.02	41.46	41.46	41.46	41.46	41.46	41.46	41.46	41.46	41.46	27.60	27.60	27.60	27.60	27.60	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55
	Pu		9																																			
	Based on	AMP	,					,				,		,		,		,			,	,	17.45	17.45	2.45	9.44	9.44	9.44	9.45	9.44								
	-		€																																			
		AMP		,	,	,	•			,			,	•			•	•		,	,	•	11.63	11.63	1.64	6.30	6.30	6.30	6.30	6.30								
		▼	€																																			
		End Date	3/31/1997	6/30/1997	9/30/1997	12/31/1997	3/31/1998	8/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
		Start Date	1/1/1997	4/1/1997	7/1/1997	10/1/1997	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.46
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591074605 - CLONAZEPAM 0.5 MG TABLET
Computation of FUL based on WAC

Difference between Published FUL and FUL Based on Estimated WAC			65.42	90.93	84.31	87.46	107.10	108.31	108.31	108.31	108.31	108.31	108.31	106.14	68.56	106.25	107.21
Published FUL	· •	•	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75
FUL Based on Estimated WAC	· •		57.33	31.82	38.44	35.29	15.65	14.44	14.45	14.45	14.45	14.45	14.45	16.61	54.19	16.50	15.54
Difference between Published WAC and Estimated WAC			57.62	74.62	70.22	72.31	85.41	86.21	86.21	86.21	86.21	86.21	86.21	84.77	59.71	84.84	85.48
Published WAC	· •		95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84
Proxy									9.63	9.63	9.63	9.63	9.63				
Estimated WAC			38.22	21.22	25.62	23.53	10.43	9.63	(115.86)	(181.22)	(112.66)	(51.21)	(18.07)	11.07	36.13	11.00	10.36
End Date	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.47
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591074605 - CLONAZEPAM 0.5 MG TABLET
Computation of FUL based on AWP

								Dillerelice
					Difference			petween
					between Published			Published FUL and
		Estimated		Published	AWP and Estimated	FUL Based	Published	FUL Based
Start Date	End Date	AWP	Proxy	AWP	AWP	AWP	FUL	AWP
10/1/2001	12/31/2001	•		€ 0	· ·	•	· •	69
1/1/2002	3/31/2002	,		,			•	
4/1/2002	6/30/2002	94.36		355.00	260.64	141.54	122.75	(18.79)
7/1/2002	9/30/2002	95.43		355.00	259.57	143.14	122.75	(20.39)
10/1/2002	12/31/2002	95.54		355.00	259.46	143.32	122.75	(20.57)
1/1/2003	3/31/2003	94.79		355.00	260.21	142.18	122.75	(19.43)
4/1/2003	6/30/2003	94.35		355.00	260.65	141.53	122.75	(18.78)
7/1/2003	9/30/2003	89.97		355.00	265.03	134.96	122.75	(12.21)
10/1/2003	12/31/2003	70.49		355.00	284.51	105.74	122.75	17.01
1/1/2004	3/31/2004	89.99		355.00	288.32	100.02	122.75	22.73
4/1/2004	6/30/2004	67.49		355.00	287.51	101.24	122.75	21.51
7/1/2004	9/30/2004	71.45		355.00	283.55	107.18	122.75	15.57
10/1/2004	12/31/2004	20.97		355.00	278.32	115.02	122.75	7.73
1/1/2005	3/31/2005	85.91		355.00	269.09	128.87	122.75	(6.12)
4/1/2005	6/30/2005	83.36		355.00	271.64	125.04	122.75	(2.29)
7/1/2005	9/30/2005	84.50		355.00	270.50	126.75	122.75	(4.00)
10/1/2005	12/31/2005	86.53		355.00	268.47	129.80	122.75	(7.05)

Exhibit #16.48
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591074605 - CLONAZEPAM 0.5 MG TABLET
Computation of FUL based on AMP

Difference between Published FUL and On AMP			•	٠	•			•		•	•		•	•	•	•	•	•	•	•		35.53	110.48	75.54	75.54	75.54	75.50	75.54								
Published FUL	\$ 435.10 \$	435.10	435.10	435.10	435.10	435.10	207.30	207.30	207.30	207.30	207.30	207.30	207.30	207.30	207.30	138.00	138.00	138.00	138.00	138.00	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75
FUL Based on AMP	· •	,	,	,			•	,		•	•		,	,		,	,	,	,	•		87.23	12.27	47.21	47.21	47.21	47.25	47.21								
AMP	· •							,				,	,	,		,		,	,	•		58.15	8.18	31.48	31.48	31.48	31.50	31.48								
End Date	3/31/1997	6/30/1997	9/30/1997	12/31/1997	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	1/1/1997	4/1/1997	7/1/1997	10/1/1997	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.49
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson \$91076005 - RANITIDINE 150 MG TABLET
Computation of FUL based on WAC

													Dif	ifference
							Diff	erence					þe	tween
							pet	ween					Pa	blished
							Pub	lished					E	L and
		ES	timated		- L	blished	WA	WAC and Estimated	F O	FUL Based on Estimated		ublished	FUI E II	FUL Based in Estimated
Start Date	End Date		WAC	Proxy		WAC	=	/AC	1	WAC	ı	FUL		VAC
4/1/2002	6/30/2002	∽	32.71		8	64.27	S	31.56	\$	49.07	8	170.55	8	121.48
7/1/2002	9/30/2002		7.53			64.27		56.74		11.29		170.55		159.26
10/1/2002	12/31/2002		87.6			64.27		54.49		14.67		170.55		155.88
1/1/2003	3/31/2003		9.45			64.27		54.82		14.17		170.55		156.38
4/1/2003	6/30/2003		1.09			64.27		63.18		1.64		170.55		168.91
7/1/2003	9/30/2003		13.84			64.27		50.43		20.76		170.55		149.79
10/1/2003	12/31/2003		15.58			64.27		48.69		23.37		170.55		147.18
1/1/2004	3/31/2004		10.95			64.27		53.32		16.42		170.55		154.13
4/1/2004	6/30/2004		9.73			64.27		54.54		14.60		170.55		155.95
7/1/2004	9/30/2004		16.52			64.27		47.75		24.78		170.55		145.77
10/1/2004	12/31/2004		15.78			64.27		48.49		23.66		170.55		146.89
1/1/2005	3/31/2005		23.95			64.27		40.32		35.92		170.55		134.63
4/1/2005	6/30/2005		20.98			64.27		43.29		31.47		54.40		22.93
7/1/2005	9/30/2005		14.95			64.27		49.32		22.43		54.40		31.97
10/1/2005	12/31/2005		4.50			64.27		59.77		6.74		54.40		47.66

Exhibit #16.50
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591076005 - RANITIDINE 150 MG TABLET
Computation of FUL based on AWP

		[3 1	motod		Publichod	Q T A F	Difference between Published AWP and		FUL Based	ed tod	P. K.	70	Pub FUL	between Published FUL and FUL Based
Start Date	End Date	Y A	AWP	Proxy	AWP	i	AWP	· 1	AWP		됩	FUL	§ ▼	WP
4/1/2002	6/30/2002	S	64.27		\$ 812.70	€	748.43		96.	.41	\$	70.55	↔	74.15
7/1/2002	9/30/2002		64.27		812.70		748.43		96	14.	-	70.55		74.15
10/1/2002	12/31/2002		63.27		812.70		749.43		94.90	06	1	170.55		75.65
1/1/2003	3/31/2003		63.05		812.70		749.65		94.	.57	-	70.55		75.98
4/1/2003	6/30/2003		58.30		812.70		754.40		87.	45	1	70.55		83.10
7/1/2003	9/30/2003		49.39		812.70		763.31		74.	80	1	70.55		96.47
10/1/2003	12/31/2003		43.23		812.70		769.47		2.	84	1	70.55		105.71
1/1/2004	3/31/2004		42.00		812.70		770.70		63.	00	1	70.55		107.55
4/1/2004	6/30/2004		39.68		812.70		773.02		.65	52	1	70.55		111.03
7/1/2004	9/30/2004		34.96		812.70		777.74		52.	44	1	70.55		118.11
10/1/2004	12/31/2004		35.08		812.70		777.62		52.	.63	1	70.55		117.92
1/1/2005	3/31/2005		33.10		812.70		09.677		49.	.65	1	70.55		120.90
4/1/2005	6/30/2005		32.51		812.70		780.19		48.	97.		54.40		5.64
7/1/2005	9/30/2005		34.98		812.70		777.72		52.	747		54.40		1.93
10/1/2005	12/31/2005		44.53		812.70		768.17		.99	80		54.40		(12.40)

Exhibit #16.51

In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591076065 - RANITIDINE 150 MG TABLET
Computation of FUL based on AMP

Difference between Published FUL and FUL Based on AMP	· •	,		•				•	,		,		•	,		,	•	94.58	94.58	133.76	146.65	143.78	168.53	133.60								
Published FUL	· •	,	295.7	295.7	295.7	295.7		•				170.5	170.5	170.5	170.5	170.5	170.55	170.55	170.55	170.55	170.55	170.55	170.55	170.55	170.55	170.55	170.55	170.55	170.55	54.40	54.40	54.40
FUL Based on AMP																		75.98	75.98	36.79	23.90	26.77	2.03	36.95								
AMP								•		•			•		•	,	•	50.65	50.65	24.53	15.93	17.85	1.35	24.63								
End Date	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.52
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591076060 - RANITIDINE 150 MG TABLET
Computation of FUL based on WAC

6.36 8 8.53 \$ 9.54 \$ 10.92 4.57 8.53 3.96 6.86 20.47 13.61 4.39 8.53 4.14 6.59 20.47 13.88 3.78 8.53 4.75 5.67 20.47 14.80 3.28 8.53 5.24 3.88 20.47 15.55 2.01 8.53 6.34 3.88 20.47 16.88 2.39 8.53 6.14 3.58 20.47 16.88 2.54 8.53 6.14 3.59 20.47 16.87 2.54 8.53 6.01 3.78 6.34 16.87 2.52 8.53 6.01 3.78 6.53 2.75 2.10 8.53 6.41 3.18 6.53 3.34 1.03 8.53 6.41 3.18 6.53 4.99 1.03 8.53 6.41 6.53 4.99	<u> </u>	Stimated WAC Proxy	Published WAC	Pub Pub WA Esti	Difference between Published WAC and Estimated	FUL on Es	FUL Based on Estimated WAC	Pub F	Published FUL	Publ FUI FUL on Est	Published FUL and FUL Based on Estimated WAC
8.53 3.96 6.86 20.47 8.53 4.14 6.59 20.47 8.53 5.25 4.92 20.47 8.53 5.94 3.88 20.47 8.53 6.52 3.02 20.47 8.53 6.14 3.58 20.47 8.53 6.14 3.59 20.47 8.53 6.01 3.78 6.53 8.53 6.41 3.18 6.53 8.53 6.41 3.18 6.53 8.53 6.41 3.18 6.53 8.53 6.51 3.18 6.53 8.53 6.54 6.53 6.53	↔	6.36	\$ 8.53	€	2.17	8	9.54	es.	20.47	€	10.92
8.53 4.14 6.59 20.47 8.53 4.75 5.67 20.47 8.53 5.24 3.8 20.47 8.53 6.52 3.02 20.47 8.53 6.14 3.58 20.47 8.53 6.14 3.59 20.47 8.53 6.14 3.59 20.47 8.53 6.41 3.78 6.53 8.53 6.41 3.18 6.53 8.53 7.50 1.54 6.53		4.57	8.53		3.96		98.9		20.47		13.61
8.53 4.75 5.67 20.47 8.53 5.25 4.92 20.47 8.53 5.94 3.88 20.47 8.53 6.14 3.58 20.47 8.53 6.14 3.59 20.47 8.53 6.01 3.78 6.53 8.53 6.41 3.18 6.53 8.53 7.50 1.54 6.53		4.39	8.53		4.14		6.59		20.47		13.88
8.53 5.25 4.92 20.47 8.53 5.94 3.88 20.47 8.53 6.52 3.02 20.47 8.53 6.14 3.58 20.47 8.53 6.14 3.59 20.47 8.53 6.01 3.78 6.53 8.53 6.41 3.18 6.53 8.53 7.50 1.54 6.53		3.78	8.53		4.75		5.67		20.47		14.80
8.53 5.94 3.88 20.47 8.53 6.52 3.02 20.47 8.53 6.14 3.58 20.47 8.53 6.14 3.59 20.47 8.53 6.01 3.78 6.53 8.53 6.41 3.18 6.53 8.53 7.50 1.54 6.53		3.28	8.53		5.25		4.92		20.47		15.55
8.53 6.52 3.02 20.47 8.53 6.14 3.58 20.47 8.53 6.14 3.59 20.47 8.53 6.01 3.78 6.53 8.53 6.41 3.18 6.53 8.53 7.50 1.54 6.53		2.59	8.53		5.94		3.88		20.47		16.58
8.53 6.14 3.58 20.47 8.53 6.14 3.59 20.47 8.53 5.99 3.81 20.47 8.53 6.01 3.78 6.53 8.53 6.41 3.18 6.53 8.53 7.50 1.54 6.53		2.01	8.53		6.52		3.02		20.47		17.45
8.53 6.14 3.59 20.47 8.53 5.99 3.81 20.47 8.53 6.01 3.78 6.53 8.53 6.41 3.18 6.53 8.53 7.50 1.54 6.53		2.39	8.53		6.14		3.58		20.47		16.88
8.53 5.99 3.81 20.47 8.53 6.01 3.78 6.53 8.53 6.41 3.18 6.53 8.53 7.50 1.54 6.53		2.39	8.53		6.14		3.59		20.47		16.87
8.53 6.01 3.78 6.53 8.53 6.41 3.18 6.53 8.53 7.50 1.54 6.53		2.54	8.53		5.99		3.81		20.47		16.66
8.53 6.41 3.18 6.53 8.53 7.50 1.54 6.53		2.52	8.53		6.01		3.78		6.53		2.75
8.53 7.50 1.54 6.53		2.12	8.53		6.41		3.18		6.53		3.34
		1.03	8.53		7.50		1.54		6.53		4.99

Exhibit #16.53
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591076060 - RANITIDINE 150 MG TABLET
Computation of FUL based on AWP

Start Date	End Date	ESI	Estimated AWP	Proxy	Pu ,	Published AWP	Diff be AV Est	Difference between Published AWP and Estimated	- 1	FUL] on Esti AV	FUL Based on Estimated AWP	Publi FT	Published FUL	Publi FUL FUL I on Esti	between Published FUL and FUL Based on Estimated
10/1/2002	12/31/2002	€	8.53		-∞	95.30	8	86.77		€	12.80	8	20.47	€	7.67
1/1/2003	3/31/2003		7.20			95.30		88.10			10.80		20.466		9.67
4/1/2003	6/30/2003		6.77			95.30		88.53			10.16		20.466		10.30
7/1/2003	9/30/2003		6.53			95.30		88.77			6.79		20.466		10.67
10/1/2003	12/31/2003		5.59			95.30		89.71			8.38		20.466		12.09
1/1/2004	3/31/2004		7.06			95.30		88.24			10.59		20.466		88.6
4/1/2004	6/30/2004		89.9			95.30		88.62			10.02		20.466		10.45
7/1/2004	9/30/2004		6.38			95.30		88.92			9.57		20.466		10.89
10/1/2004	12/31/2004		6.61			95.30		88.69			9.91		20.466		10.55
1/1/2005	3/31/2005		4.17			95.30		91.13			6.26		20.466		14.21
4/1/2005	6/30/2005		3.91			95.30		91.39			5.86		6.528		99.0
7/1/2005	9/30/2005		3.78			95.30		91.52			5.67		6.528		0.86
10/1/2005	12/31/2005		3.50			95.30		91.80			5.25		6.528		1.28

Exhibit #16.54
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 591076060 - RANITIDINE 150 MG TABLET
Computation of FUL based on AMP

Difference between Published FUL and FUL Based on AMP		·	•	•			•	•	•	•	•	•	•	•	•	•	•	•	•	•	16.05	17.60	17.25	20.22	16.03								
Published FUL				35.48	35.48	35.48	35.48						20.46	20.46	20.46	20.46	20.46	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	6.53	6.53	6.53
FUL Based on AMP		-																			4.41	2.87	3.21	0.24	4.43								
AMP														•	•		•			•	2.94	1.91	2.14	0.16	2.96								
End Date		3/31/1998 \$	8/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	3	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.55
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544024101 - LORAZEPAM 1 MG TABLET
Computation of FUL based on WAC

Difference between Published FUL and FUL Based on Estimated	,					13.15	26.90	33.39	38.12	62.17	53.61	43.95	53.56	56.93	56.93	49.22	51.47	48.35	48.35	48.35	48.35											ı
Published or FUL	-	•	66.84	66.84	66.84	66.84	66.84	66.84	66.84	66.84	66.84	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18
FUL Based on Estinated WAC	·	•	,	,		53.69	39.94	33.45	28.72	4.67	13.23	13.23	3.62	0.25	0.26	7.96	5.71	8.83	8.84	8.84	8.84										•	•
Difference between Published WAC and Estimated		•	•			٠												32.25	32.25	32.25	32.25	•										
Published WAC		•				•			•									38.14	38.14	38.14	38.14	38.14	38.14	38.14	38.14	38.14	38.14	38.14	38.14	38.14	38.14	38.14
Proxy				•								8.82			0.17				5.89	5.89	5.89											
Estimated WAC	· •	•	(244.43)	(261.16)	(1,031.62)	35.79	26.63	22.30	19.14	3.11	8.82	(0.18)	2.42	0.17	(4.92)	5.31	3.81	5.89	(0.35)	(7.01)	(90.56)	,					•			,	•	
End Date	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.56
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544024101 - LORAZEPAM 1 MG TABLET
Computation of FUL based on AWP

Difference between Published FUL and	FUL Based on Estimated AWP	· •	,	13.53	(19.95)	(13.08)	22.91	26.09	18.87	13.52	11.80	11.14	(0.28)	3.00	3.40	3.77	4.15	5.48	6.95	8.36	9.92	3.69	0.71	0.02	10.71	(10.79)	(54.95)			(14.70)	20.78	38.33	52.08
	Published FUL	· •	,	66.84	66.84	66.84	66.84	66.84	66.84	66.84	66.84	66.84	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18
	FUL Based on Estimated AWP	· •	48.98	53.31	86.79	79.92	43.93	40.75	47.97	53.32	55.04	55.70	57.46	54.18	53.78	53.41	53.03	51.70	50.23	48.82	47.26	53.49	56.47	57.16	46.47	26.79	112.13		•	71.88	36.41	18.86	5.10
Difference between Published	AWP and Estimated AWP		51.12	48.23	25.91	30.49	54.48	56.60	51.79	52.45	51.31	50.87	49.70	51.88	52.15	52.39	52.64	53.54	54.51	55.46	56.49	52.34	50.35	49.89	57.02	45.69	13.25			40.08	63.73	75.43	84.60
	Published AWP	· •	83.77	83.77	83.77	83.77	83.77	83.77	83.77	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00	88.00
	Proxy																																
	Estimated AWP	· -		35.54	57.86	53.28	29.29	27.17	31.98	35.55	36.69	37.13	38.30	36.12	35.85	35.61	35.36	34.46	33.49	32.54	31.51	35.66	37.65	38.11	30.98	45.32	74.75			47.92	24.27	12.57	3.40
	End Date	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
	Start Date	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.57
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson \$2544024101 - LORAZEPAM 1 MG TABLET
Computation of FUL based on AMP

Difference between Published FUL and FUL Based on AMP				٠				•				•	•		•		23.51	20.05	4.20	4.20	7.23	7.23	7.23	7.23	35.83	53.53	54.27	49.38								
9 4 4 F 19 9	89																																			
Published FUL	2.07	2.07	2.03	2.03			66.84	66.84	66.84	66.84	66.84	66.84	66.84	66.84	66.84	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18
Pub	89																																			
FUL Based on AMP				,			,	,		,	,		,	,	,		33.67	37.13	52.98	52.98	49.95	49.95	49.95	49.95	21.35	3.65	2.91	7.80								
F Bas	89																																			
AMP				,				,		,	,				,		22.45	24.76	35.32	35.32	33.30	33.30	33.30	33.30	14.23	2.43	1.94	5.20								
IA	9																																			
End Date	3/31/1997	6/30/1997	9/30/1997	12/31/1997	3/31/1998	8/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	1/1/1997	4/1/1997	7/1/1997	10/1/1997	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.58

In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson \$2544024105 - LORAZEPAM 1 MG TABLET
Computation of FUL based on WAC

Difference between Published FUL and	FUL Based d on Estimated WAC	€		- 0;	- 0;	- 0;	- 0;	20 78.18		•				213.69								00 251.04					- 0.	- 0.	- 0.	- 0.	- 0.	00 231.33
	1 Published FUL	€9		334.20	334.20	334.20	334.2				334.20	334.20	285.90	285.90	285.9	285.9	285.9	285.90		285.90								285.9	285.9	285.9	285.90	285.90
	FUL Based on Estimated WAC	89		•		•	•	256.02	217.79	96.77	152.35	72.21	72.21	72.21	72.21	72.21	72.21	72.21	34.86	34.86	34.86	34.86	34.86	34.86	34.86	34.86	•	•	•	•		54.57
Difference between Published	WAC and Estimated WAC	· ·																	158.64	158.64	158.64	158.64	158.64	158.64	158.64	158.64						145.50
	Published WAC	· •				•													181.88	181.88	181.88	181.88	181.88	181.88	181.88	181.88	181.88	181.88	181.88	181.88	181.88	181.88
	Proxy			,	•	,	•						48.14	48.14	48.14	48.14	48.14	48.14		23.24	23.24	23.24	23.24	23.24	23.24	23.24					•	
	Estimated WAC	· •		(57.46)	(83.69)	(443.59)	(546.37)	170.68	145.19	51.98	101.57	48.14	(26.57)	(40.16)	(675.26)	(80.64)	(37.68)	(14.02)	23.24	(47.89)	(43.93)	(66.12)	(1,484.04)	(474,672.23)	(263,515.05)	(72,752.49)					(38.13)	36.38
	End Date	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005
	Start Date	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005

Exhibit #16.59
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544024105 - LORAZEPAM 1 MG TABLET
Computation of FUL based on AWP

Difference between Published FUL and FUL Based on Estimated	· •		200.45	200.45	(279.48)	(185.20)	(151.85)	80.55	58.29	00'.	68.54	17.03	27.60	28.77	44.71	52.17	65.45	74.53	88.77	120.36	73.91	19.47	14.02	93.07	17.70	(25.59)			204.77	262.23	266.40	266.40
Published FUL	· •		334.2	334.2	334.2	334.2	334.2	334.2	334.2	334.2	334.2	285.9	285.9	285.9	285.9	285.9	285.9	285.9	285.9	285.9	285.9	285.9	285.9	285.9	285.9	285.9	285.9	285.9	285.9	285.9	285.9	285.9
FUL Based on Estimated AWP	· S	133.75	133.75	133.76	613.68	519.40	486.05	253.65	275.91	267.20	265.66	268.87	258.30	257.13	241.19	233.73	220.45	211.37	197.13	165.54	211.99	266.43	271.88	192.83	268.20	311.49			81.14	23.67	19.50	19.50
Difference between Published AWP and Estimated		316.07	316.07	316.07	(3.88)	58.97	81.21	240.90	246.56	252.37	253.39	251.25	258.30	259.08	269.70	274.68	283.54	289.59	299.08	320.14	289.17	252.88	249.24	301.95	251.70	222.84			376.41	414.72	417.50	417.50
Published AWP		405.24	405.24	405.24	405.24	405.24	405.24	410.00	430.50	430.50	430.50	430.50	430.50	430.50	430.50	430.50	430.50	430.50	430.50	430.50	430.50	430.50	430.50	430.50	430.50	430.50	430.50	430.50	430.50	430.50	430.50	430.50
Proxy				89.17																												
Estimated AWP	•	89.17	89.17	(3,900.57)	409.12	346.27	324.03	169.10	183.94	178.13	177.11	179.25	172.20	171.42	160.80	155.82	146.96	140.91	131.42	110.36	141.33	177.62	181.26	128.55	178.80	207.66			54.09	15.78	13.00	13.00
End Date	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16,60
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544024105 - LORAZEPAM 1 MG TABLET
Computation of FUL based on AMP

Difference between Published FUL and FUL Based on AMP	· ·			•													117.56	100.24	20.99	20.99	36.15	36.15	36.15	36.15	179.16	267.66	271.35	246.89								
Published FUL	\$ 10.35		10.15	10.15			334.20	334.20	334.20	334.20	334.20	334.20	334.20	334.20	334.20	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90
FUL Based on AMP	· •			,				•				•			•		168.34	185.66	264.92	264.92	249.75	249.75	249.75	249.75	106.74	18.24	14.55	39.01								
AMP												•			•		112.23	123.78	176.61	176.61	166.50	166.50	166.50	166.50	71.16	12.16	9.70	26.01								
End Date	3/31/1997	6/30/1997	9/30/1997	12/31/1997	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	1/1/1997	4/1/1997	7/1/1997	10/1/1997	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.61
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 5254024110 - LORAZEPAM 1 MG TABLET
Computation of FUL based on WAC

Exhibit #16.62
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544024110 - LORAZEPAM 1 MG TABLET
Computation of FUL based on AWP

Difference between Published	FUL and FUL Based	on Estimated AWP	· ~		(643.66)	(407.41)	(447.89)	147.13	155.75	203.83	175.75	87.70	89.00	67.63	87.74	83.17	173.82	191.85	248.15	379.15	104.50	39.10	33.41	410.96	410.96				•			1
		FUL	\$ 668.40	668.40	668.40	668.40	668.40	668.40	668.40	668.40	668.40	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80
	FUL Based	on Estimated AWP			1,312.06	1,075.81	1,116.29	521.27	512.65	464.57	492.65	484.10	482.80	504.17	484.06	488.63	397.98	379.95	323.65	192.65	467.30	532.70	538.39	160.84	160.85				•	•		•
Difference between	Published AWP and	Estimated AWP	· •		(78.03)	79.46	52.48	449.16	501.43	533.49	514.76	520.46	521.34	507.09	520.49	517.44	577.88	589.90	627.43	714.76	531.66	488.07	484.27	735.97	735.97							•
		Published	\$ 796.67	196.67	196.67	196.67	196.67	196.67	843.20	843.20	843.20	843.20	843.20	843.20	843.20	843.20	843.20	843.20	843.20	843.20	843.20	843.20	843.20	843.20	843.20	843.20	843.20	843.20	843.20	843.20	843.20	843.20
		Proxy																							107.23							
	•	Estimated AWP	-	(852.98)	874.70	717.21	744.19	347.51	341.77	309.71	328.44	322.74	321.86	336.11	322.71	325.76	265.32	253.30	215.77	128.44	311.54	355.13	358.93	107.23	(191.97)							•
		End Date	9/30/1998	12/31/1998	3/31/1999	6/30/1999	6/30/1666	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
		Start Date	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.63
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson \$2544024110 - LORAZEPAM 1 MG TABLET
Computation of FUL based on AMP

Difference between Published FUL and FUL Based on AMP	·		•	٠	•		•	•	•	•	•		•	•	•	•	235.12	200.47	41.97	41.97	72.30	72.30	72.30	72.30	358.32	535.33	542.70	493.77								
Published FUL	\$ 20.70		20.30	20.30			668.40	668.40	668.40	668.40	668.40	668.40	668.40	668.40	668.40	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80
FUL Based on AMP	· •	,		,			•	,		•	,					,	336.68	371.33	529.83	529.83	499.50	499.50	499.50	499.50	213.48	36.47	29.10	78.03								
AMP	· ·	,					•	,		•							224.45	247.55	353.22	353.22	333.00	333.00	333.00	333.00	142.32	24.31	19.40	52.02								
End Date	3/31/1997	6/30/1997	9/30/1997	12/31/1997	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	1/1/1997	4/1/1997	7/1/1997	10/1/1997	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.64
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544033301 - LORAZEPAM 1 MG TABLET
Computation of FUL based on WAC

Difference between Published FUL and FUL Based on Estimated	\$ 0.14 (2.22) (0.25) (0.23) (0.23) (0.23) (0.23) (0.23) (0.23) (13.00 113.00 113.00 113.00 140.42 49.35 49.3	1 1
Published FUL	\$ 2.07 2.07 2.07 2.07 2.07 2.07 2.08 4.66	57.18 57.18 57.18
FUL Based on Estimated WAC	\$ 1.93 4.29 4.29 2.26 2.26 2.26 4.8.25 3.3.46 5.3.84 5.3.8	1 1
Difference between Published WAC and Estimated WAC		1 1
Published WAC	s	
Proxy	11.66 11.66 11.66	
Estimated WAC	\$ 1.29 2.86 1.51 1.51 17.14 32.07 35.64 35.89 35.64 17.61 11.66 (133.67) 1,450.71 1,613.47	
End Date	3/31/1997 6/30/1997 12/31/1998 3/31/1998 6/30/1998 12/31/1999 6/30/1999 6/30/1999 6/30/1999 9/30/2000 12/31/2000 6/30/2001 9/30/2001 12/31/2002 3/31/2002 12/31/2003 6/30/2003 12/31/2003 6/30/2003 12/31/2003 8/30/2003 12/31/2003 6/30/2004 12/31/2004 6/30/2004 6/30/2004 6/30/2004 6/30/2004 6/30/2004 6/30/2004 6/30/2004 6/30/2004 6/30/2004 6/30/2004	9/30/2005 12/31/2005
Start Date	11/1/1997 4/1/1997 1/1/1998 4/1/1998 1/1/1998 1/1/1999 1/1/1999 1/1/1999 1/1/2000 1/1/2000 1/1/2001 1/1/2001 1/1/2001 1/1/2001 1/1/2001 1/1/2002 1/1/2003 1/1/2003 1/1/2003 1/1/2003 1/1/2003 1/1/2004 4/1/2004 1/1/2003 1/1/2003 1/1/2003 1/1/2003 1/1/2003 1/1/2004 4/1/2004 1/1/2003 1/1/2003 1/1/2004 1/1/2004 1/1/2004 1/1/2003	7/1/2005

Exhibit #16.65
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544033301 - LORAZEPAM 1 MG TABLET
Computation of FUL based on AWP

Difference

Start Date	End Date	Estimated AWP	Proxy	Published AWP	Difference between Published AWP and Estimated AWP	FUL Based on Estimated AWP	Published FUL	between Published FUL and FUL Based on Estimated
1/1/1997	3/31/1997	\$ 1.55		\$ 15.15	\$ 13.60	\$ 2.33	\$ 2.07	\$ (0.26)
7/1/1997	9/30/1997	1.32		15.15	13.83	1.99		0.08
10/1/1997	12/31/1997	1.28		15.15	13.87	1.92	2.03	0.11
1/1/1998	3/31/1998	17.79		83.77	65.98	26.68	•	•
4/1/1998	6/30/1998	26.44		83.77	57.33	39.65	- 28 99	27 13
10/1/1998	12/31/1998	31.07		83.77	52.70	46.61	66.84	20.23
1/1/1999	3/31/1999	31.28		83.77	52.49	46.92		19.92
4/1/1999	6/30/1999	25.02		83.77	58.75	37.53		29.31
2/1/1999	9/30/1999	23.98		83.77	59.79	35.97	66.84	30.87
10/1/1999	12/31/1999	24.36		83.77	59.41	36.54		30.30
1/1/2000	3/31/2000	21.12		83.77	62.65	31.69		35.15
4/1/2000	6/30/2000	21.67		83.77	62.10	32.50	66.84	34.34
10/1/2000	9/30/2000	79.67		83.77	28.10	28.30		28.34
1/1/2001	3/31/2001	(203.31)	6.51	83.77	77.26	9.77	57.18	47.42
4/1/2001	6/30/2001	(235.42)	6.51	83.77	77.26	77.6		47.42
7/1/2001	9/30/2001			83.77		•	57.18	
10/1/2001	12/31/2001			83.77		•	57.18	
1/1/2002	3/31/2002			83.77			57.18	
4/1/2002	6/30/2002			83.77			57.18	
7/1/2002	9/30/2002			83.77			57.18	
10/1/2002	2/21/2002			83.77			57.18	
1/1/2003	5/31/2003			83.77			57.18	
7/1/2003	0/30/2003			63.77			57.18	
10/1/2003	12/31/2003			83.77		•	57.18	
1/1/2004	3/31/2004	٠		83.77			57.18	,
4/1/2004	6/30/2004	•		83.77		•	57.18	
7/1/2004	9/30/2004			83.77		•	57.18	
10/1/2004	12/31/2004			83.77		•	57.18	
1/1/2005	3/31/2005	•		83.77		•	57.18	•
4/1/2005	6/30/2005	•		83.77		•	57.18	
7/1/2005	9/30/2005	•		83.77		•	57.18	
10/1/2005	12/31/2005			83.77		•	57.18	

Exhibit #16.66
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544033301 - LORAZEPAM 1 MG TABLET
Computation of FUL based on AMP

Difference between Published FUL and FUL Based on AMP	·	,		٠													21.47	21.47	21.47	21.47	21.47												•		•	
Published FUL	2.07	2.07	2.07	2.03	,	,	66.84	66.84	66.84	66.84	66.84	66.84	66.84	66.84	66.84	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18	57.18
FUL Based on Pt AMP	. s											•					35.71	35.71	35.72	35.72	35.72															
AMP	· •	,															23.81	23.81	23.81	23.81	23.81															1
End Date	3/31/1997	6/30/1997	9/30/1997	12/31/1997	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	1/1/1997	4/1/1997	7/1/1997	10/1/1997	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	//1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.67
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544033305 - LORAZEPAM 1 MG TABLET
Computation of FUL based on WAC

Difference between Published FUL and FUL Based on Estimated	\$ 3.91		4.05	3.93	•	٠	120.80	93.19	98.91	113.45	189.54	244.31	309.10	309.09		•				(893.30)	(552.01)	(1,038.91)					•			•
Published FUL	\$ 10.35	10.35	10.35	10.15			334.20	334.20	334.20	334.20	334.20	334.20	334.20	334.20	334.20	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90
FUL Based on Estimated WAC	\$ 6.44	6.33	6.30	6.22	116.69	176.93	213.40	241.01	235.29	220.75	144.66	68.68	25.10	25.11						1,179.20	837.91	1,324.81								
1																														
Difference between Published WAC and Estimated WAC	· ·		•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	1	•	•	•	•	•	•	•	•	•	•	•	•
Published WAC	-	•	,	,			,																							
Proxy														16.74																
Estimated WAC	\$ 4.29	4.22	4.20	4.15	77.80	117.95	142.27	160.68	156.86	147.16	96.44	59.93	16.74	(610.03)			(113,368.94)	(6,015.36)	(2,583.36)	786.13	558.61	883.20	•		•	(79.71)	(149.50)	(46.30)		
End Date	3/31/1997	6/30/1997	9/30/1997	12/31/1997	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	3/31/2004	6/30/2004	9/30/2004
Start Date	1/1/1997	4/1/1997	7/1/1997	10/1/1997	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	1/1/2004	4/1/2004	7/1/2004

Exhibit #16.68
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544033305 - LORAZEPAM I MG TABLET
Computation of FUL based on AWP

Difference between	Published FUL and	FUL Based on Estimated	AWP	\$ 5.54	5.55	5.54	5.34			240.83	112.65	112.65	112.65	112.65	112.65	112.65	131.64	76.35	(22.35)	144.19	144.19	144.20		144.20	144.20	81.03	13.08						
		Published	FUL	\$ 10.35	10.35	10.35	10.15			334.20	334.20	334.20	334.20	334.20	334.20	334.20	334.20	334.20	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90	285.90
		FUL Based on Estimated	AWP	\$ 4.81	4.80	4.81	4.81	31.10	69.53	93.37	221.55	221.55	221.55	221.55	221.55	221.55	202.56	257.85	308.25	141.71	141.71	141.71		141.71	141.71	204.87	272.82			•			
Difference	between Published	AWP and Estimated	AWP	\$ 39.27	39.27	39.27	39.27	384.50	358.89	343.00	257.54	257.54	257.54	257.54	257.54	257.54	270.20	233.34	199.74	310.77	310.77	310.77		310.77	310.77	268.66	223.36						
		Published	AWP	\$ 42.47	42.47	42.47	42.47	405.24	405.24	405.24	405.24	405.24	405.24	405.24	405.24	405.24	405.24	405.24	405.24	405.24	405.24	405.24	405.24	405.24	405.24	405.24	405.24	405.24	405.24	405.24	405.24	405.24	405.24
			Proxy									147.70	147.70	147.70	147.70	147.70					94.47	94.47		94.47	94.47								
		Estimated	AWP	\$ 3.20	3.20	3.20	3.20	20.74	46.35	62.24	147.70	(76.40)	(750.40)	(644.62)	(970.32)	(210.19)	135.04	171.90	205.50	94.47	(648.66)	14,861.44		9,843.27	4,989.92	136.58	181.88						1
			End Date	3/31/1997	6/30/1997	9/30/1997	12/31/1997	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	3/31/2004	6/30/2004	9/30/2004
			Start Date	1/1/1997	4/1/1997	7/1/1997	10/1/1997	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	1/1/2004	4/1/2004	7/1/2004

Exhibit #16.69
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544033305 - LORAZEPAM 1 MG TABLET
Computation of FUL based on AMP

			FUL Based on	Published	between Published FUL and
	End Date	AMP	AMP	FUL	on AMP
1/1/1997	3/31/1997	· s	· S	\$ 10.35	- -
4/1/1997	6/30/1997			10.35	•
7/1/1997	9/30/1997	•	•	10.35	•
10/1/1997	12/31/1997	,	•	10.15	•
1/1/1998	3/31/1998	•	•		•
4/1/1998	8/30/1998	•			•
7/1/1998	8/30/1998		•	334.20	•
10/1/1998	12/31/1998	,		334.20	•
1/1/1999	3/31/1999	•	•	334.20	•
4/1/1999	6/30/1999			334.20	•
7/1/1999	6/30/1666	•		334.20	•
10/1/1999	12/31/1999	,	•	334.20	1
1/1/2000	3/31/2000	•	•	334.20	•
4/1/2000	6/30/2000			334.20	•
7/1/2000	9/30/2000			334.20	•
10/1/2000	12/31/2000			285.90	•
1/1/2001	3/31/2001	119.04	178.55	285.90	107.35
4/1/2001	6/30/2001	119.04	178.55	285.90	107.35
7/1/2001	9/30/2001	119.05	178.58	285.90	107.33
10/1/2001	12/31/2001			285.90	•
1/1/2002	3/31/2002	119.05	178.58	285.90	107.33
4/1/2002	6/30/2002			285.90	•
7/1/2002	9/30/2002			285.90	•
10/1/2002	12/31/2002	•	•	285.90	•
1/1/2003	3/31/2003			285.90	•
4/1/2003	6/30/2003			285.90	•
7/1/2003	9/30/2003			285.90	•
1/1/2004	3/31/2004			285.90	•
4/1/2004	6/30/2004			285.90	•
7/1/2004	9/30/2004			285.90	•
10/1/2004	12/31/2004			285.90	•
1/1/2005	3/31/2005			285.90	•
4/1/2005	6/30/2005			285.90	•
7/1/2005	9/30/2005	•	•	285.90	•
10/1/2005	12/31/2005			285.90	•

Exhibit #16.70
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544033310 - LORAZEPAM 1 MG TABLET
Computation of FUL based on WAC

Difference between Published FUL and FUL Based on Estimated WAC	\$ 11.03		11.29	11.21			295.89	196.54	220.37	310.41	444.79	505.80	566.50	566.51	566.51	469.91		469.91	469.91	469.91	469.91	469.91	469.91	469.91	469.91	(599.34)					•
Published FUL	\$ 20.70		20.70	20.30			668.40	668.40	668.40	668.40	668.40	668.40	668.40	668.40	668.40	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80
FUL Based on Estimated WAC	8 9.67		9.41	60.6	235.14	333.59	372.51	471.86	448.03	357.99	223.61	162.60	101.90	101.90	101.90	101.90		101.90	101.90	101.90	101.90	101.90	101.90	101.90	101.90	1,171.14					
Difference between Published WAC and Estimated WAC	· ·		٠		٠			•			٠			•		•				٠		•				•		•	•	٠	
Published WAC						,			,		,																,			,	,
Publ W.	89)																													
Proxy														67.93	67.93	67.93		67.93	67.93	67.93	67.93	67.93	67.93	67.93	67.93						
Estimated WAC	6.45	6.33	6.27	90.9	156.76	222.39	248.34	314.58	598.69	238.66	149.08	108.40	67.93	(278.04)	494.33)	15,040.70		(63,023.10)	(24,855.55)	2,772.33	508.80	572.66	940.92	3,890.82	294.42	280.76	,	,		,	,
Esti.	89)				•	•		•	•				٣	٠	15,0		(63,	(24,	,7,	2,	5,	3,6	3,6	3,						
End Date	3/31/1997	6/30/1997	9/30/1997	12/31/1997	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	6/30/2004	9/30/2004	12/31/2004
Start Date	1/1/1997	4/1/1997	7/1/1997	10/1/1997	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	4/1/2004	7/1/2004	10/1/2004

Exhibit #16.71
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544033310 - LORAZEPAM 1 MG TABLET
Computation of FUL based on AWP

Difference between Published	FUL Based on Estimated	AWF \$ 10.63	11.18	11.70	11.57	1	,	275.87	235.28	192.68	311.09	353.87	373.78	385.99	379.77	397.66	231.17	231.17	231.17	(1,484.79)	39.86		•					•			•	
	Published	\$ 20.70		20:70	20.30		,	668.40	668.40	668.40	668.40	668.40	668.40	668.40	668.40	668.40	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80	571.80
	FUL Based on Estimated	AWE 8	9 52	00.6	8.73	233.72	328.35	392.53	433.12	475.72	357.31	314.53	294.62	282.41	288.63	270.74	340.63	340.63	340.63	2,056.59	531.95											
Difference between	AWP and Estimated	3 76 59	76.95	77.30	77.48	640.86	577.77	534.98	507.92	479.53	558.46	286.98	600.25	614.73	610.58	622.51	575.91	575.91	575.91	(568.06)	448.37		•					•			•	
	Published	AWF \$ 83.30	83 30	83.30	83.30	196.67	196.67	196.67	196.67	196.67	196.67	196.67	196.67	803.00	803.00	803.00	803.00	803.00	803.00	803.00	803.00	803.00	803.00	803.00	803.00	803.00	803.00	803.00	803.00	803.00	803.00	803.00
		rroxy																227.09	` '													
	Estimated	AWF.	635	6.00	5.82	155.81	218.90	261.69	288.75	317.14	238.21	509.69	196.42	188.27	192.42	180.49	227.09	(139.96)	(3,413.18)	1,371.06	354.63		•					٠			•	
	Ded Dots	3/31/1997	6/30/1997	9/30/1997	12/31/1997	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	6/30/2004	9/30/2004	12/31/2004
	100	Start Date 1/1/1997	4/1/1997	7/1/1997	10/1/1997	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	4/1/2004	7/1/2004	10/1/2004

Exhibit #16.72
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544033310 - LORAZEPAM 1 MG TABLET
Computation of FUL based on AMP

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 | 214.69 | 214.65 | • | 214.65 | | | | |
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| blished
FUL | 20.70 | 20.70 | 20.70 | 20.30 | | | 668.40 | 668.40 | 668.40 | 668.40 | 668.40
 | 668.40 | 668.40

 | 668.40 | 668.40 | 571.80 | 571.80
 | 571.80 | 571.80 | 571.80 | 571.80 | 571.80 | 571.80 | 571.80 | 571.80 | 571.80
 | 571.80 | 571.80 | 571.80 | 571.80 | 571.80
 | 571.80 | 571.80 | 571.80 | 571.80 |
| Pu. | 69 | | | | | | | | | |
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| Based on
AMP | · | , | , | • | , | , | , | • | , | |
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 | | | , | 357.11
 | 357.11 | 357.15 | , | 357.15 | • | , | | |
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 | • | | | , |
| AMP | ·
• | • | • | | | | • | • | | |
 | |

 | | | | 238.07
 | 238.07 | 238.10 | 1 | 238.10 | • | • | | |
 | | | • | | •
 | • | | | |
| End Date | 3/31/1997 | 6/30/1997 | 9/30/1997 | 12/31/1997 | 3/31/1998 | 6/30/1998 | 9/30/1998 | 12/31/1998 | 3/31/1999 | 6/30/1999 | 9/30/1999
 | 12/31/1999 | 3/31/2000

 | 6/30/2000 | 9/30/2000 | 12/31/2000 | 3/31/2001
 | 6/30/2001 | 9/30/2001 | 12/31/2001 | 3/31/2002 | 6/30/2002 | 9/30/2002 | 12/31/2002 | 3/31/2003 | 6/30/2003
 | 9/30/2003 | 12/31/2003 | 6/30/2004 | 9/30/2004 | 12/31/2004
 | 3/31/2005 | 6/30/2005 | 9/30/2005 | 12/31/2005 |
| Start Date | 1/1/1997 | 4/1/1997 | 7/1/1997 | 10/1/1997 | 1/1/1998 | 4/1/1998 | 7/1/1998 | 10/1/1998 | 1/1/1999 | 4/1/1999 | 7/1/1999
 | 10/1/1999 | 1/1/2000

 | 4/1/2000 | 7/1/2000 | 10/1/2000 | 1/1/2001
 | 4/1/2001 | 7/1/2001 | 10/1/2001 | 1/1/2002 | 4/1/2002 | 7/1/2002 | 10/1/2002 | 1/1/2003 | 4/1/2003
 | 7/1/2003 | 10/1/2003 | 4/1/2004 | 7/1/2004 | 10/1/2004
 | 1/1/2005 | 4/1/2005 | 7/1/2005 | 10/1/2005 |
| | Based on Published F
End Date AMP AMP FUL | Based on Published AMP FUL AMP AMP FUL AMP FUL AMP FUL AMP FUL AMP FUL AMP AMP FUL AMP F | End Date AMP AMP FUL 7 3/31/1997 \$ - \$ 20.70 \$ 7 6/30/1997 - - 20.70 \$ - 20.70 \$ | End Date AMP AMP FUL 7 3/31/1997 \$ - \$ \$ 20.70 7 9/30/1997 - \$ 20.70 7 9/30/1997 - \$ 20.70 8 - \$ 20.70 9 3/30/1997 - \$ 20.70 1 9/30/1997 - \$ 20.70 1 9/30/1997 - \$ 20.70 2 9/30/1997 - \$ 20.70 3 9/30/1997 - \$ 20.70 4 9/30/1997 - \$ 20.70 5 9/30/1997 - \$ 20.70 7 9/30/1997 - \$ 20.70 7 9/30/1997 - \$ 20.70 8 9/30/1997 - \$ 20.70 9 9/3 | End Date AMP AMP FUL 7 3/31/1997 \$\$ - \$\$ 20.70 \$\$ 7 9/30/1997 - \$\$ - \$\$ 20.70 \$\$ 7 9/30/1997 - \$\$ - \$\$ 20.70 \$\$ 20.70 \$\$ - \$\$ 20.70 \$\$ 20.70 | End Date AMP AMP FUL 7 3/31/1997 \$ - \$ \$ - \$ \$ 20.70 7 6/30/1997 - \$ - \$ 20.70 7 12/31/1997 - \$ - \$ 20.30 8 3/31/1998 - \$ - \$ 20.30 8 3/31/1998 - \$ - \$ - \$ 20.30 9 3/31/1998 - \$ - \$ - \$ 20.30 1 | End Date AMP AMP FUL 7 3/31/1997 \$ - \$ \$ - \$ \$ 20.70 7 6/3001997 - \$ - \$ 20.70 7 12/31/1997 - \$ - \$ 20.70 8 3/31/1998 - \$ - \$ - \$ - \$ - \$ - \$ 8 6/301998 - \$ - \$ - \$ - \$ - \$ - \$ 9 8/301998 - \$ - \$ - \$ - \$ - \$ - \$ 1 | End Date AMP AMP FUL 7 3/31/1997 \$ - \$ 20.70 \$ 7 6/30/1997 - - 20.70 \$ 7 12/31/1997 - - 20.70 \$ 8 3/31/1998 - - - - 8 6/30/1998 - - - - 8 9/30/1998 - - - - | End Date AMP AMP FUL 7 3/31/1997 \$ \$ 20.70 7 6/30/1997 - \$ 20.70 7 12/31/1997 - 20.70 8 3/31/1998 - 20.30 8 6/30/1998 - - 8 9/30/1998 - - 8 1/2/31/1998 - - 8 1/2/31/1998 - - 9 1/2/31/1998 - 668.40 | End Date AMP AMP FUL 7 3/31/1997 \$ - \$ 20.70 \$ 7 6/30/1997 - 20.70 \$ - 20.70 \$ 8 3/31/1997 - - 20.70 \$ - 20.70 \$ 8 3/31/1998 - | End Date AMP FUL 7 3/31/1997 \$ - \$ 20.70 \$ 7 6/30/1997 - \$ - 20.70 \$ 7 9/30/1997 - - 20.70 \$ 8 3/31/1998 - - 20.30 8 6/30/1998 - - - 8 12/31/1998 - - 668.40 9 3/31/1998 - 668.40 9 6/30/1999 - 668.40 9 6/30/1999 - 668.40 9 6/30/1999 - 668.40 | End Date AMP AMP FUL 7 3/31/1997 \$ - \$ 20.70 \$ 7 6/30/1997 - - 20.70 \$ 1.0.70 \$ 8 3/31/1998 - - 20.70 \$ - 20.70 \$ 8 3/31/1998 - | End Date AMP AMP FUL 7 3/31/1997 \$ - \$ 20.70 7 6/30/1997 - - 20.70 \$ 7 1/23/11997 - - 20.70 \$ 8 3/31/1998 - - 20.30 8 6/30/1998 - - - 8 1/23/1998 - - 668.40 9 3/31/1999 - - 668.40 9 3/30/1999 -
 - 668.40 9 3/30/1999 - - 668.40 9 3/30/1999 - - 668.40 9 3/30/1999 - - 668.40 9 1/23/1999 - - 668.40 9 1/23/1999 - - 668.40 9 - - - 668.40 9 - - - 668.40 <th>End Date AMP AMP FUL 7 3/31/1997 \$ - \$ 20.70 \$ 7 6/30/1997 - - 20.70 \$ - 20.70 \$ 7 12/31/1997 - - 20.70 \$ - 20.70 \$ 8 3/31/1998 - - 20.30 -</th> <th>End Date AMP FUL 7 3/31/1997 \$ - \$ 20.70 \$ 7 6/30/1997 - \$ - 20.70 \$ 7 12/31/1997 - - 20.70 \$ - 20.70 \$ 8 3/31/1998 - - 20.30 - - 20.30 - - - 20.30 - - - 20.30 -</th> <th>End Date AMP FUL 7 3/31/1997 \$ - \$ 20.70 \$ 7 6/30/1997 - \$ - 20.70 \$ 7 12/31/1997 - - 20.70 \$ - 20.70 \$ 8 3/31/1998 - - 20.30 -<</th> <th>End Date AMP FUL 7 3/31/1997 \$ - \$ 20.70 \$ 7 6/30/1997 - \$ - 20.70 \$ 7 1/2/31/1997 - - 20.70 \$ - 20.70 \$ 8 3/31/1998 - - 20.70 \$ -</th> <th>End Date AMP FUL on J 7 3/31/1997 \$ - \$ 0.70 \$ 7 6/30/1997 - - 20.70 \$ - 0.070 \$ 8 3/31/1998 - - 20.70 \$ -</th> <th>End Date AMP FUL on J 7 3/31/1997 \$ - \$ 0.70 \$ 7 6/30/1997 - - 20.70 \$ - 0.70 \$ 8 3/31/1998 - - 20.70 \$ -</th> <th>End Date AMP FUL on J 7 3/31/1997 \$ - \$ 0.70 \$ 7 6/30/1997 - - 20.70 \$ - 0.70 \$ 8 3/31/1998 - - 20.70 \$ -</th> <th>End Date AMP FUL on J 7 3/31/1997 \$ - \$ - 0 0 0 1 -</th> <th>End Date AMP FUL on J 7 3/31/1997 \$ - \$ - 0.70 \$ 7 6/30/1997 - - 20.70 \$ -
 - - - - - - - - - - - - - - - -</th> <th>End Date AMP FUL on J 7 3/31/1997 \$ - \$ - 0.70 \$ 7 6/30/1997 - - 20.70 \$ -</th> <th>End Date AMP FUL on. 7 3/31/1997 \$ - \$ - 0.01 7 6/30/1997 - \$ - 20.70 \$ 8 3/31/1998 - - 20.70 \$ 8 3/31/1998 - - 20.70 \$ 8 1/2/31/1997 - - 20.70 \$ 9 3/31/1998 - - 20.70 \$ 9 3/31/1998 - - 668.40 \$ 9 3/31/1999 - - 668.40 \$ 9 3/31/1999 - - 668.40 \$ 9 3/31/2000 - - 668.40 \$ 9 3/31/2000 - - 668.40 \$ 9 3/31/2000 - - 668.40 \$ 9 3/31/2000 - - 668.40 \$ <</th> <th>End Date AMP FUL on. 7 3/31/1997 \$ - \$ - 0.70 \$ 7 6/30/1997 - - 20.70 \$ - 0.070 \$ 8 3/31/1997 - - 20.70 \$ - - 20.70 \$ 8 3/31/1998 - - 20.70 \$ - - 20.70 \$ 8 3/31/1998 - - - 20.70 \$ - - 20.70 \$ - - 20.70 \$ - - 20.70 \$ - - 20.70 \$ - - - 20.70 \$ -</th> <th>End Date AMP FUL on J 7 3/31/1997 \$ - \$ - 0.70 \$ 7 9/30/1997 - - 20.70 \$ - 0.070 \$ 8 3/31/1998 - - 20.70 \$ - - 20.70 \$ 8 3/31/1998 - - - 20.70 \$ - - 20.70 \$ - - 20.70 \$ - - 20.70 \$ - - 20.70 \$ - - 20.70 \$ - - 20.70 \$ - - 20.70 \$ -</th> <th>End Date AMP FUL on. 7 3/31/1997 \$ - \$ 0.70 \$ 7 9/30/1997 - - 20.70 \$ - 0.070 \$ 8 3/31/1998 - - - 20.70 \$ -</th> <th>End Date AMP FUL on. 7 3/31/1997 \$ - - 0 7 6/30/1997 - - 20.70 \$ 8 3/31/1998 - - 20.70 \$ 8 3/31/1998 - - 20.70 \$ 8 3/31/1998 - - 20.70 \$ 8 3/31/1998 - - 20.70 \$ 9 3/31/1998 - - - - 9 3/31/1998 - - - - 9 3/31/1999 - - - - - 9 3/31/2000 -</th> <th>End Date AMP FUL on. 7 3/31/1997 \$</th> <th>End Date AMP AMP FUL on. 7 3/31/1997 \$ - \$ - 0.70 \$ 7 6/30/1997 - \$ - 20.70 \$ 8 3/31/1998 - - 20.70 \$ 8 3/31/1998 - - 20.70 \$ 8 3/31/1998 - - 20.70 \$ 8 3/31/1998 - - 20.70 \$ 9 3/31/1998 - - 20.30 \$ 9 3/31/1998 - - 668.40 \$ 9 3/31/1999 - - 668.40 \$ 9 3/31/2000 - - 668.40 \$ 9 3/31/2000 - - 668.40 \$ 9 3/31/2000 - - 668.40 \$ 9 3/31/2000 - - 571.80<th>End Date AMP AMP FUL on. 7 3/31/1997 \$ - \$ - 0 0 7 9/30/1997 - - - 20.70 \$ -</th><th>End Date AMP AMP FUL on.
7 3/31/1997 \$ - 8 20.70 \$ 8 3/31/1997 - - 20.70 \$ 0n. 8 3/31/1997 - - 20.70 \$ 0n. 8 3/31/1998 - - 20.70 \$ 0n. 8 3/31/1998 - - 20.70 \$ 0n. 8 3/31/1998 - - - 20.70 \$ 8 3/31/1998 - - - 20.70 \$ 9 3/31/1998 - - 20.70 \$ -<th>End Date AMP AMP FUL on. 7 331/1997 \$ - - 0.70 \$ 7 9/30/1997 - - 20.70 \$ -</th><th>End Date AMP FUL on. 7 3/31/1997 \$ -</th><th>End Date AMP Published FUL 7 3/31/1997 \$ -</th></th></th> | End Date AMP AMP FUL 7 3/31/1997 \$ - \$ 20.70 \$ 7 6/30/1997 - - 20.70 \$ - 20.70 \$ 7 12/31/1997 - - 20.70 \$ - 20.70 \$ 8 3/31/1998 - - 20.30 - | End Date AMP FUL 7 3/31/1997 \$ - \$ 20.70 \$ 7 6/30/1997 - \$ - 20.70 \$ 7 12/31/1997 - - 20.70 \$ - 20.70 \$ 8 3/31/1998 - - 20.30 - - 20.30 - - - 20.30 - - - 20.30 - | End Date AMP FUL 7 3/31/1997 \$ - \$ 20.70 \$ 7 6/30/1997 - \$ - 20.70 \$ 7 12/31/1997 - - 20.70 \$ - 20.70 \$ 8 3/31/1998 - - 20.30 -< | End Date AMP FUL 7 3/31/1997 \$ - \$ 20.70 \$ 7 6/30/1997 - \$ - 20.70 \$ 7 1/2/31/1997 - - 20.70 \$ - 20.70 \$ 8 3/31/1998 - - 20.70 \$ - | End Date AMP FUL on J 7 3/31/1997 \$ - \$ 0.70 \$ 7 6/30/1997 - - 20.70 \$ - 0.070 \$ 8 3/31/1998 - - 20.70 \$ - | End Date AMP FUL on J 7 3/31/1997 \$ - \$ 0.70 \$ 7 6/30/1997 - - 20.70 \$ - 0.70 \$ 8 3/31/1998 - - 20.70 \$ - - - - - - - -
 - - | End Date AMP FUL on J 7 3/31/1997 \$ - \$ 0.70 \$ 7 6/30/1997 - - 20.70 \$ - 0.70 \$ 8 3/31/1998 - - 20.70 \$ - | End Date AMP FUL on J 7 3/31/1997 \$ - \$ - 0 0 0 1 - | End Date AMP FUL on J 7 3/31/1997 \$ - \$ - 0.70 \$ 7 6/30/1997 - - 20.70 \$ - | End Date AMP FUL on J 7 3/31/1997 \$ - \$ - 0.70 \$ 7 6/30/1997 - - 20.70 \$ - | End Date AMP FUL on. 7 3/31/1997 \$ - \$ - 0.01 7 6/30/1997 - \$ - 20.70 \$ 8 3/31/1998 - - 20.70 \$ 8 3/31/1998 - - 20.70 \$ 8 1/2/31/1997 - - 20.70 \$ 9 3/31/1998 - - 20.70 \$ 9 3/31/1998 - - 668.40 \$ 9 3/31/1999 - - 668.40 \$ 9 3/31/1999 - - 668.40 \$ 9 3/31/2000 - - 668.40 \$ 9 3/31/2000 - - 668.40 \$ 9 3/31/2000 - - 668.40 \$ 9 3/31/2000 - - 668.40 \$ < | End Date AMP FUL on. 7 3/31/1997 \$ - \$ - 0.70 \$ 7 6/30/1997 - - 20.70 \$ - 0.070 \$ 8 3/31/1997 - - 20.70 \$ - - 20.70 \$ 8 3/31/1998 - - 20.70 \$ - - 20.70 \$ 8 3/31/1998 - - - 20.70 \$ - - 20.70 \$ - - 20.70 \$ - - 20.70 \$ - - 20.70 \$ - - - 20.70 \$ - | End Date AMP FUL on J 7 3/31/1997 \$ - \$ - 0.70 \$ 7 9/30/1997 - - 20.70 \$ - 0.070 \$ 8 3/31/1998 - - 20.70 \$ - - 20.70 \$ 8 3/31/1998 - - - 20.70 \$ - - 20.70 \$ - - 20.70 \$ - - 20.70 \$ - - 20.70 \$ - - 20.70 \$ - - 20.70 \$ - - 20.70 \$ - | End Date AMP FUL on. 7 3/31/1997 \$ - \$ 0.70 \$ 7 9/30/1997 - - 20.70 \$ - 0.070 \$ 8 3/31/1998 - - - 20.70 \$ - | End Date AMP FUL on. 7 3/31/1997 \$ - - 0 7 6/30/1997 - - 20.70 \$ 8 3/31/1998 - - 20.70 \$ 8 3/31/1998 - - 20.70 \$ 8 3/31/1998 - - 20.70 \$ 8 3/31/1998 - - 20.70 \$ 9 3/31/1998 - - - - 9 3/31/1998 - - - - 9 3/31/1999 - - - - - 9 3/31/2000 -
 - | End Date AMP FUL on. 7 3/31/1997 \$ | End Date AMP AMP FUL on. 7 3/31/1997 \$ - \$ - 0.70 \$ 7 6/30/1997 - \$ - 20.70 \$ 8 3/31/1998 - - 20.70 \$ 8 3/31/1998 - - 20.70 \$ 8 3/31/1998 - - 20.70 \$ 8 3/31/1998 - - 20.70 \$ 9 3/31/1998 - - 20.30 \$ 9 3/31/1998 - - 668.40 \$ 9 3/31/1999 - - 668.40 \$ 9 3/31/2000 - - 668.40 \$ 9 3/31/2000 - - 668.40 \$ 9 3/31/2000 - - 668.40 \$ 9 3/31/2000 - - 571.80 <th>End Date AMP AMP FUL on. 7 3/31/1997 \$ - \$ - 0 0 7 9/30/1997 - - - 20.70 \$ -</th> <th>End Date AMP AMP FUL on. 7 3/31/1997 \$ - 8 20.70 \$ 8 3/31/1997 - - 20.70 \$ 0n. 8 3/31/1997 - - 20.70 \$ 0n. 8 3/31/1998 - - 20.70 \$ 0n. 8 3/31/1998 - - 20.70 \$ 0n. 8 3/31/1998 - - - 20.70 \$ 8 3/31/1998 - - - 20.70 \$ 9 3/31/1998 - - 20.70 \$ -<th>End Date AMP AMP FUL on. 7 331/1997 \$ - - 0.70 \$ 7 9/30/1997 - - 20.70 \$ -</th><th>End Date AMP FUL on. 7 3/31/1997 \$ -</th><th>End Date AMP Published FUL 7 3/31/1997 \$ -</th></th> | End Date AMP AMP FUL on. 7 3/31/1997 \$ - \$ - 0 0 7 9/30/1997 - - - 20.70 \$ - | End Date AMP AMP FUL on. 7 3/31/1997 \$ - 8 20.70 \$ 8 3/31/1997 - - 20.70 \$ 0n. 8 3/31/1997 - - 20.70 \$ 0n. 8 3/31/1998 - - 20.70 \$ 0n. 8 3/31/1998 - - 20.70 \$ 0n. 8 3/31/1998 - - - 20.70 \$ 8 3/31/1998 - - - 20.70 \$ 9 3/31/1998 - - 20.70 \$ -
 - - - <th>End Date AMP AMP FUL on. 7 331/1997 \$ - - 0.70 \$ 7 9/30/1997 - - 20.70 \$ -</th> <th>End Date AMP FUL on. 7 3/31/1997 \$ -</th> <th>End Date AMP Published FUL 7 3/31/1997 \$ -</th> | End Date AMP AMP FUL on. 7 331/1997 \$ - - 0.70 \$ 7 9/30/1997 - - 20.70 \$ - | End Date AMP FUL on. 7 3/31/1997 \$ - | End Date AMP Published FUL 7 3/31/1997 \$ - |

Exhibit #16.73
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544046301 - METOPROLOL 100 MG TABLET
Computation of FUL based on WAC

Difference between Published FUL and FUL Based on Estimated WAC		9 O.19	0.76	1.93	2.48	3.99	4.29	1.59	2.38	2.93	3.50	3.74	3.28	3.43	3.56	4 41	9.04	8 17	0.17	21.6	0.02	0.11	5.90	3.10	4.02	4.03		4.03	(2.96)	(15.94)	(30.55)	'						•
Published FUL		\$ 11.85	11.85	11.85	11.61	11.61	11.61	8.78	8.78	8.78	8.78	8.78	8.78	8.78	87.8 87.8	8 78	12.90	12.90	12.30	12.90	12.90	12.90	9.14	9.14	9.14	9.14	9.14	9.14	9.14	9.14	9.14	9.14	9.14	06.9	06.9	06.9	06.9	06.9
FUL Based on Estimated WAC		00.11	11.09	9.92	9.13	7.62	7.32	7.19	6.40	5.85	5.28	5.04	5.50	5.35	5.52	4 37	3.86	4.73	87.8	9.76	4.08	67:1	3.24	4.04	5.12	2.1.5		5.12	12.10	25.08	39.69							
Difference between Published WAC and Estimated								,		,	,	,	,	,	,	,						, ,	7.7	1.90	1.19	1.19		1.19	(3.47)	(12.12)	(21.86)			,				
	6	•																																				
Published WAC	6		•	•				٠	•	•	•	•	•	•	•	•				•			4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Proxy																									. 7	3.41		3.41										
Estimated WAC			7.40	6.61	80.9	5.08	4.88	4.80	4.26	3.90	3.52	3.36	3.67	3.57	3.68	2.91	7 57	21.5	C2.C	25:2 25: C	2.72	5.19	2.10	2.70	3.41	(75.7)		(8.64)	8.07	16.72	26.46			,	,			
· · · · · · · · · · · · · · · · · · ·	6	•	_	_	_	~	~	~	~	_	_	_	_	_	. ~	_	. ~									.,	••	~	•	•	_	_	_	_	10	16	16	16
End Date	001/10/6	3/31/1997	6/30/1997	9/30/1997	12/31/1997	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	0002/15/5/	9/30/2000	12/31/2000	3/31/2001	1002/15/5	0/30/2001	12/31/2001	12/31/2001	5/51/2002	0/30/2007	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	1001/1/1	1/1/199/	4/1/1997	7/1/1997	10/1/1997	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	1/1/2001	1/1/2001	10/1/2001	10/1/2001	1/1/2002	4/1/2002	10/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.74
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544033310 - LORAZEPAM 1 MG TABLET
Computation of FUL based on AWP

Start Date	End Date	Estimated AWP	Proxy	Published AWP	Difference between Published AWP and Estimated	ı	FU Es	FUL Based on Estimated AWP	Pub	Published FUL	Difference between Published FUL and FUL Based on Estimated AWP	en en ned nd ssed ted
1/1/1997	3/31/1997	\$ 5.33		\$ 66.48	\$ 61.15		\$	7.99	s	11.85	ee	3.86
4/1/1997	6/30/1997	2.06		66.48	61.42			7.60		11.85	4	1.25
7/1/1997	9/30/1997	5.11		66.48	61.37			2.66		11.85	4	4.19
10/1/1997	12/31/1997	5.10		66.48	61.38			7.64		11.61	9	3.97
1/1/1998	3/31/1998	4.46		66.48	62.02			69'9		11.61	4	4.92
4/1/1998	6/30/1998	4.91		66.48	61.57			7.36		11.61	4	4.25
7/1/1998	9/30/1998	4.70		66.48	61.78			7.05		8.78	_	.73
10/1/1998	12/31/1998	4.71		66.48	61.77			7.07		8.78	-	1.71
1/1/1999	3/31/1999	4.32		66.48	62.16			6.48		8.78	7	2.30
4/1/1999	6/30/1999	3.93		73.99	70.06			5.90		8.78	7	88.
7/1/1999	9/30/1999	3.60		73.99	70.39			5.41		8.78	en.	3.37
10/1/1999	12/31/1999	3.53		76.30	72.77			5.30		8.78	60	3.48
1/1/2000	3/31/2000	4.01		80.10	76.09			6.02		8.78	7	2.76
4/1/2000	6/30/2000	4.35		80.10	75.75			6.52		8.78	2	2.26
7/1/2000	9/30/2000	4.65		80.10	75.45			6.97		8.78	_	.81
10/1/2000	12/31/2000	4.56		80.10	75.54			6.85		12.90	9	6.05
1/1/2001	3/31/2001	4.48		80.10	75.62			6.72		12.90	9	6.18
4/1/2001	6/30/2001	4.51		80.10	75.59			92.9		12.90	9	6.14
7/1/2001	9/30/2001	4.49		80.10	75.61			6.73		12.90	9	6.17
10/1/2001	12/31/2001	4.55		80.10	75.55			6.83		12.90	9	6.07
1/1/2002	3/31/2002	4.40		80.10	75.70			6.61		9.14	7	2.53
4/1/2002	6/30/2002	4.29		80.10	75.81			6.43		9.14	7	2.71
7/1/2002	9/30/2002	3.88		80.10	76.22			5.82		9.14	m	3.32
10/1/2002	12/31/2002	0.04		80.10	80.08			90.0		9.14	6	80.6
1/1/2003	3/31/2003	0.54		80.10	79.56			0.81		9.14	∞	8.33
4/1/2003	6/30/2003	(42.21)	0.54	80.10	79.56			0.81		9.14	∞	8.33
7/1/2003	9/30/2003	107.23		80.10	(27.13)			160.85		9.14	(151	(151.71)
10/1/2003	12/31/2003	(401.11)	107.23	80.10	(27.13)			160.85		9.14	(151	(151.71)
1/1/2004	3/31/2004			80.10	•					9.14		
4/1/2004	6/30/2004			80.10	•					9.14		
7/1/2004	9/30/2004			80.10	•					9.14		
10/1/2004	12/31/2004			80.10	•					06.9		
1/1/2005	3/31/2005	11.61		80.10	68.50			17.41		06.9	(10	(10.51)
4/1/2005	6/30/2005	60.9		80.10	74.02			9.13		06.9	2	2.23)
7/1/2005	9/30/2005	1.12		80.10	78.98			1.68		06.9	S	5.22
10/1/2005	12/31/2005	0.62		80.10	79.49			0.92		06.9	5	86.9

Exhibit #16.75
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson \$2544033310 - LORAZEPAM 1 MG TABLET
Computation of FUL based on AMP

Difference between Published FUL and FUL Based on AMP	•	,	,	•								•					7.95	7.85	5.23	7.57	3.40	2.57	2.57	2.57	5.03	4.74	3.94	5.03								
Published FUL	\$ 11.85	11.85	11.85	11.61			8.78	8.78	8.78	8.78	8.78	8.78	8.78	8.78	8.78	12.90	12.90	12.90	12.90	12.90	9.14	9.14	9.14	9.14	9.14	9.14	9.14	9.14	9.14	9.14	9.14	06.9	06.90	06.90	06.9	06.9
FUL Based on AMP	•	•					•				•	•					4.95	5.05	7.67	5.33	5.75	6.57	6.57	6.57	4.11	4.40	5.21	4.11								
AMP			,	,													3.30	3.37	5.11	3.55	3.83	4.38	4.38	4.38	2.74	2.93	3.47	2.74								
End Date	3/31/1997	6/30/1997	9/30/1997	12/31/1997	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	1/1/1997	4/1/1997	7/1/1997	10/1/1997	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.76
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544046310 - METOPROLOL 100 MG TABLET
Computation of FUL based on WAC

Difference between Published FUL and FUL Based on Estimated WAC	96.0	,	34.72	46.11	47.36	51.76	54.57	27.94	34.30	39.97	47.37	06 95	56.00	28.29	27.60	53.33	53.49	88.15	86.44	89.32	90.72	83.45	52.55	53.93	49.28	49.28	•		•		•	•			•	•		
Published FUL	110 50		118.50	118.50	116.10	116.10	116.10	87.80	87.80	87.80	87.80	87.80	07.00	87.80	87.80	87.80	87.80	129.00	129.00	129.00	129.00	129.00	91.40	91.40	91.40	91.40	91.40	91.40	91.40	91.40	91.40	91.40	91.40	00.69	00.69	00.69	00.69	00.69
FUL Based on Estimated WAC	6		83./8	72.39	68.74	64.34	61.53	59.86	53.50	47.83	40 43	30.00	20.50	15.62	30.20	34.47	34.31	40.85	42.56	39.68	38.28	45.55	38.85	37.47	42.12	42.12	•				•				•			,
Difference between Published WAC and Estimated	6	·					,	•		,	,		•			•								14.38	11.28	11.28			,	,	•	•		,	•	•		
'																																						
Published WAC		•	•	٠	•	٠	1			٠			ı		•	•	٠	•	٠	•	1	1	٠	39.36	39.36	39.36	39.36	39.36	39.36	39.36	39.36	39.36	39.36	39.36	39.36	39.36	39.36	39.36
Par V	6	9																																				
Proxy																										28.08												
ated C	21.01	0 7 7	25.80	48.26	45.83	2.89	41.02	39.91	2.67	1.89	26.92	090	0.00	9.08	20.14	2.98	2.88	27.23	8.37	26.45	5.52	30.37	5.90	24.98	28.08	32.71)			,				,					
Estimated WAC			ο.	4	4	4	4	33	3	· cr	, ,	1 C	1 -	- (7	7	7	7	7	2	2	3	2	2	7	3												
<u>'</u>	,	- 1	, ,	7	7	«	8	∞	∞	6	. 6		١ .	6 6	0	0	0	0	_	1	_	1	2	2	2	2	3	3	3	3	4	4	4	4	2	5	2	2
End Date	2/21/1000	9/31/199	0/30/1997	9/30/1997	12/31/1997	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	0/30/1000	12/21/1000	12/31/199	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	1,1,1007	1/1/1997	4/1/199/	7/1/1997	10/1/1997	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1000	10/1/1000	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.77

In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544046310 - METOPROLOL 100 MG TABLET
Computation of FUL based on AWP

Difference

between Published FUL and FUL Based on Estimated	\$ 62.12	62.05	59.02	59.27	60.93	33.53	34.48	36.60	35.83	41.43	54.37	48.87	45.06	39.86	68.43	70.40	70.34	70.31	70.32	32.90	33.24	32.65	33.43	39.92	68.35	(134.23)	(320.32)	(108.61)				•	•		,
Published FUL	\$ 118.50	118.50	118.50	116.10	116.10	87.80	87.80	87.80	87.80	87.80	87.80	87.80	87.80	87.80	129.00	129.00	129.00	129.00	129.00	91.40	91.40	91.40	91.40	91.40	91.40	91.40	91.40	91.40	91.40	91.40	00.69	00.69	00.69	00.69	00.69
FUL Based on Estimated AWP	\$ 56.38	56.45	56.48 56.47	56.83	55.17	54.27	53.32	51.20	51.97	46.37	33.43	38.93	42.74	47.94	60.57	28.60	28.66	58.69	58.68	58.50	58.16	58.75	57.97	51.48	23.05	225.63	411.72	200.01		•		•	•	•	•
Difference between Published AWP and Estimated AWP	\$ 620.36	620.32	620.30	620.06	621.17	621.77	622.40	623.82	665.34	80.699	702.71	735.35	732.80	729.34	720.92	722.23	722.19	722.17	722.18	722.30	722.52	722.13	722.65	726.98	745.93	610.88	486.82	627.96							
Published AWP	\$ 657.95	657.95	657.95	657.95	657.95	657.95	657.95	657.95	66.669	66'669	725.00	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30	761.30
Proxy																										150.42									
Estimated AWP	\$ 37.59	37.63	37.65	37.89	36.78	36.18	35.55	34.13	34.65	30.91	22.29	25.95	28.50	31.96	40.38	39.07	39.11	39.13	39.12	39.00	38.78	39.17	38.65	34.32	15.37	(150.42)	274.48	133.34	,						•
End Date	3/31/1997	6/30/1997	9/30/1997	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	1/1/1997	4/1/1997	10/1/1997	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.78
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544046310 - METOPROLOL 100 MG TABLET
Computation of FUL based on AMP

Difference between Published FUL and FUL Based on AMP	- F	,	•	•				•	•	•	•	•		•	•	•	79.50	78.50	52.28	75.70	33.95	25.69	25.69	25.69	50.27	47.38	39.35	50.35								
Published FUL	\$ 118.50		118.50	116.10	116.10	116.10	87.80	87.80	87.80	87.80	87.80	87.80	87.80	87.80	87.80	129.00	129.00	129.00	129.00	129.00	91.40	91.40	91.40	91.40	91.40	91.40	91.40	91.40	91.40	91.40	91.40	00.69	00.69	00.69	00.69	00.69
FUL Based on AMP	· •	,	,	,			•	•		•	•	•		•	•	•	49.50	50.51	76.72	53.30	57.45	65.71	65.71	65.71	41.13	44.02	52.05	41.05								
AMP	· •	,															33.00	33.67	51.14	35.53	38.30	43.81	43.81	43.81	27.42	29.34	34.70	27.37								
End Date	3/31/1997	6/30/1997	9/30/1997	12/31/1997	3/31/1998	8/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	1/1/1997	4/1/1997	7/1/1997	10/1/1997	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.79
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544074601 - CLONAZEPAM 0.5 MG TABLET
Computation of FUL based on AWP

Difference between Published	FUL and	on Estimated WAC	\$ 42.91	42.91	(2.66)	(2.66)	(2.66)	(2.66)	(2.66)	(2.66)	(2.66)	(2.66)	(2.66)	(16.52)	(16.52)	(16.52)	(16.52)	25.87	22.83	18.18	8.74	8.74	8.74	8.74	8.74	8.74	•		,	•		15.48	•	
		Published FUL	\$ 87.02		41.46	41.46	41.46	41.46	41.46	41.46	41.46	41.46	41.46	27.60	27.60	27.60	27.60	27.60	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55
	PIII Bosod	on Estimated WAC	\$ 44.12	44.12	44.12	44.12	44.12	44.12	44.12	44.12	44.12	44.12	44.12	44.12	44.12	44.12	44.12	1.73	1.73	6.37	15.81	15.81	15.81	15.81	15.81	15.81	•		•	•		80.6	•	,
Difference between	Published WAC and	Estimated WAC			,	•					•								19.03	15.93	9.64	9.64	9.64	9.64	9.64	9.64	•		•	•		14.13	•	•
		Published WAC			•	•													20.18	20.18	20.18	20.18	20.18	20.18	20.18	20.18	20.18	20.18	20.18	20.18	20.18	20.18	20.18	20.18
		Proxy		29.41	29.41	29.41	29.41	29.41	29.41	29.41	29.41	29.41	29.41	29.41	29.41	29.41	29.41		1.15			10.54	10.54	10.54	10.54	10.54								
		Estimated WAC	\$ 29.41	(37.48)	(937.14)	(993.28)	(873.78)	(654.65)	(746.74)	(559.56)	(506.21)	(372.93)	(327.52)	(373.36)	(59.39)	(60.63)	(33.53)	1.15	(2.19)	4.25	10.54	(170.59)	136,839.23	141,215.12	3,032.33	3,244.25						6.05		,
		End Date	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
		Start Date	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.80
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544074601 - CLONAZEPAM 0.5 MG TABLET
Computation of FUL based on AWP

Difference between Published FUL and FUL Based on Estimated	·	7	33.71	2.93	6.47	10.48	16.39	16.46	16.02	13.31	11.55	9.91	(4.08)	(1.21)	0.90	5.31	8.49	7.24	8.74	12.07	12.07	12.07	12.07	(4.10)			•	•			•	•	•
Published FUL	· •	87.02	87.02	41.46	41.46	41.46	41.46	41.46	41.46	41.46	41.46	41.46	27.60	27.60	27.60	27.60	27.60	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55	24.55
FUL Based on Estimated AWP	· •	44.12	53.31	38.53	34.99	30.98	25.07	25.00	25.44	28.15	29.91	31.55	31.68	28.81	26.70	22.29	19.11	17.31	15.81	12.48	12.48	12.48	12.48	28.65	•	•	•			•			
Difference between Published AWP and Estimated		41.35	35.22	45.07	47.43	50.11	54.05	54.09	54.39	56.13	54.96	53.87	53.78	55.69	57.10	60.04	62.16	63.36	64.36	86.58	86.58	86.58	86.58	55.80									
Published AWP	\$ 152.50	70.76	70.76	70.76	70.76	70.76	70.76	70.76	71.35	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90	74.90
Proxy																					8.32	8.32	8.32										
Estimated AWP	· •		35.54	25.69	23.33	20.65	16.71	16.67	16.96	18.77	19.94	21.03	21.12	19.21	17.80	14.86	12.74	11.54	10.54	8.32	(0.37)	(1,080.17)	(3,281.19)	19.10									
End Date	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005	
Start Date	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005	

Exhibit #16.81
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544074601 - CLONAZEPAM 0.5 MG TABLET
Computation of FUL based on AMP

Exhibit #16.82

In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson \$2544074605 - CLONAZEPAM 0.5 MG TABLET
Computation of FUL based on WAC

Difference between Published FUL and FUL Based Published on Estimated FUL	· •	207.30	207.30	207.30	207.30	207.30 -	207.30 -	207.30	207.30	138.00	138.00	138.00				122.75 110.36				122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75 -	122.75	122.75	
FUL Based on Estimated Pub WAC F	· ·			1	1		1						1			12.39					1			1		1	1	1	1	
Difference between Published WAC and Estimated								,						93.19	93.19	87.58	67.15	67.15	67.15											
Published WAC	↔						95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84	95.84	
Proxy		,	,	•				,			,				2.65			28.69	28.69											
Estimated WAC	۰	(1,480.65)	(2,156.05)	(1,381.25)	(2,612.34)	(2,232.60)	(1,775.84)	(2,520.15)	(1,951.03)	(1,997.64)	(307.92)	(244.38)	(158.53)	2.65	(0.91)	8.26	28.69	(60.39)	(178.28)			•								
End Date	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	10000
Start Date	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	1000

Exhibit #16.83
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544074605 - CLONAZEPAM 0.5 MG TABLET
Computation of FUL based on AWP

Difference between Published FUL and FUL Based on Estimated	,	34.13	29.67	75.62	97.44	84.05	70.19	64.01	59.51	(6.26)	(1.37)	2.50	10.84	13.17	(0.65)	(0.18)	0.59	(19.06)	(13.94)	(19.99)	(14.74)	1			•		,		•	
Published on F		207.30	207.30	207.30	207.30	207.30	207.30	207.30	207.30	138.00	138.00	138.00	138.00	138.00	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75	122.75
FUL Based on Estimated AWP	•	173.17	147.63	131.68	109.86	123.25	137.11	143.29	147.79	144.26	139.37	135.50	127.16	124.83	123.40	122.93	122.16	141.81	136.69	142.74	137.49									
Difference between Published AWP and Estimated AWP		205.76	222.78	233.41	247.96	267.43	263.59	259.48	256.47	258.83	262.08	264.67	270.22	271.78	272.73	273.05	273.56	260.46	263.88	259.84	263.34	ı					ı			
Published AWP	· •	321.20	321.20	321.20	321.20	349.60	355.00	355.00	355.00	355.00	355.00	355.00	355.00	355.00	355.00	355.00	355.00	355.00	355.00	355.00	355.00	355.00	355.00	355.00	355.00	355.00	355.00	355.00	355.00	355.00
Proxy																														
Estimated AWP	· •	115.44	98.42	87.78	73.24	82.17	91.41	95.52	98.53	96.17	92.92	90.33	84.78	83.22	82.27	81.95	81.44	94.54	91.12	95.16	91.66	•	٠				•		•	•
End Date	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.84
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544074605 - CLONAZEPAM 0.5 MG TABLET
Computation of FUL based on AMP

					Difference between	en .
			FUL		Fublished FUL and	ned ind
Start Date	End Date	AMP	Based on AMP	Published FUL	FUL Based on AMP	ased /IP
10/1/1997	12/31/1997	· •	· •	\$ 435.10	€.	
1/1/1998	3/31/1998				÷	,
4/1/1998	6/30/1998	,	,	435.10		,
7/1/1998	9/30/1998	•	,	207.30		
10/1/1998	12/31/1998			207.30		,
1/1/1999	3/31/1999	•		207.30		
4/1/1999	6/30/1999	•		207.30		
7/1/1999	9/30/1999	•		207.30		,
10/1/1999	12/31/1999	•		207.30		
1/1/2000	3/31/2000	•		207.30		,
4/1/2000	6/30/2000	•		207.30		,
7/1/2000	9/30/2000			207.30		,
10/1/2000	12/31/2000	•		138.00		,
1/1/2001	3/31/2001	61.41	92.12	138.00	4	45.88
4/1/2001	6/30/2001	61.41	92.12	138.00	4	45.88
7/1/2001	9/30/2001	118.19	177.28	138.00	3	(39.28)
10/1/2001	12/31/2001	57.26	82.89	138.00	5	52.11
1/1/2002	3/31/2002	57.26	85.89	122.75	3	36.86
4/1/2002	6/30/2002	58.15	87.23	122.75	3	35.53
7/1/2002	9/30/2002	58.15	87.23	122.75	3	35.53
10/1/2002	12/31/2002	58.15	87.23	122.75	3	35.53
1/1/2003	3/31/2003	31.48	47.21	122.75	7	75.54
4/1/2003	6/30/2003	31.48	47.21	122.75	7	75.54
7/1/2003	9/30/2003	31.50	47.25	122.75	7	75.50
10/1/2003	12/31/2003	31.48	47.21	122.75	7	75.54
1/1/2004	3/31/2004			122.75		
4/1/2004	6/30/2004			122.75		
7/1/2004	9/30/2004			122.75		
10/1/2004	12/31/2004			122.75		
1/1/2005	3/31/2005			122.75		
4/1/2005	6/30/2005			122.75		
7/1/2005	9/30/2005			122.75		
10/1/2005	12/31/2005			122.75		

Exhibit #16.85
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544076005 - RANITIDINE 150 MG TABLET
Computation of FUL based on WAC

					Difference			Difference
					between Published			Published FUL and
		Estimated		Published	WAC and Estimated	FUL Based on Estimated	Published	FUL Based on Estimated
Start Date	End Date	WAC	Proxy	WAC	WAC	WAC	FUL	WAC
1/1/1998	3/31/1998	· •		· •	· •		· •	· •
4/1/1998	6/30/1998	•		•			•	
7/1/1998	9/30/1998	(137.42)	•				295.70	
10/1/1998	12/31/1998	(73.20)					295.70	
1/1/1999	3/31/1999	(19.15)					295.70	
4/1/1999	6/30/1999	17.31				25.96	295.70	269.74
7/1/1999	9/30/1999	16.35		•		24.53	•	
10/1/1999	12/31/1999	21.57				32.35		
1/1/2000	3/31/2000	10.34				15.50		
4/1/2000	6/30/2000	14.53				21.80		
7/1/2000	9/30/2000	2.52				3.78		
10/1/2000	12/31/2000	(8.05)	2.52			3.78	170.50	166.72
1/1/2001	3/31/2001	11.96				17.94	170.50	152.56
4/1/2001	6/30/2001	(4.71)	11.96			17.94	170.50	152.56
7/1/2001	9/30/2001	14.67				22.01	170.50	148.49
10/1/2001	12/31/2001	10.41				15.61	170.50	154.89
4/1/2004	6/30/2004			64.27			170.55	
7/1/2004	9/30/2004			64.27			170.55	
10/1/2004	12/31/2004	1,193.64		64.27			170.55	
1/1/2005	3/31/2005	1,193.64		64.27			170.55	
4/1/2005	6/30/2005	6.35		64.27	57.92	9.53	54.40	44.88
7/1/2005	9/30/2005	4.54		64.27	59.73	6.81	54.40	47.59
10/1/2005	12/31/2005			64.27			54.40	

Exhibit #16.86
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544076005 - RANITIDINE 150 MG TABLET
Computation of FUL based on AWP

Difference between	Published FUL and	FUL Based on Estimated	AWP	•		191.29	196.51	202.39	209.41		,	•		•	71.38	83.19	87.81	90.47	90.37						•	
		Published	FUL	•		295.70	295.70	295.70	295.70		,	•		•	170.50	170.50	170.50	170.50	170.50	170.55	170.55	170.55	170.55	54.40	54.40	54.40
		FUL Based on Estimated	AWP	· •		104.41	99.19	93.31	86.29	26.93	40.10	26.90	61.52	106.12	99.12	87.31	82.69	80.03	80.13							
Difference	between Published	AWP and Estimated	AWP	•		665.74	669.22	673.14	693.92	733.50	747.27	774.76	771.69	741.95	746.62	754.49	757.58	759.34	759.28							
		Published	AWP			735.35	735.35	735.35	751.45	751.45	774.00	812.70	812.70	812.70	812.70	812.70	812.70	812.70	812.70	812.70	812.70	812.70	812.70	812.70	812.70	812.70
			Proxy																							
		Estimated	AWP	· •	•	69.61	66.13	62.21	57.53	17.95	26.73	37.94	41.01	70.75	80.99	58.21	55.12	53.36	53.42	•		•			,	•
			End Date	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
			Start Date	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.87
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544076005 - RANITIDINE 150 MG TABLET
Computation of FUL based on AMP

Difference between Published FUL and FUL Based on AMP	· •		,	,				•					123.83	96.80	50.70	50.70	130.35	94.58	167.36	167.36	146.65	143.78	168.53	133.60								
Published FUL	· •		295.70	295.70	295.70	295.70		•				170.50	170.50	170.50	170.50	170.50	170.55	170.55	170.55	170.55	170.55	170.55	170.55	170.55	170.55	170.55	170.55	170.55	170.55	54.40	54.40	54.40
FUL Based on AMP	- -			•				•					46.67	73.70	119.80	119.80	40.20	75.98	3.19	3.19	23.90	26.77	2.03	36.95								
AMP	•		,	,									31.11	49.14	79.87	79.87	26.80	50.65	2.13	2.13	15.93	17.85	1.35	24.63								
End Date	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.88
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544076051 - RANITIDINE 150 MG TABLET
Computation of FUL based on WAC

Start Date End Date	End Date	Estimated WAC	Proxy	Published WAC	Difference between Published WAC and Estimated WAC	FUL Based on Estimated WAC	Published FUL	between Published FUL and FUL Based on Estimated WAC
4/1/1999	6/30/1999	· •		•		· •	\$ 2,957.00	· •
7/1/1999	9/30/1999	•						
10/1/1999	12/31/1999	•						
1/1/2000	3/31/2000	•						
4/1/2000	6/30/2000	•						
7/1/2000	9/30/2000							
10/1/2000	12/31/2000	•					1,705.00	
10/1/2004	12/31/2004						1,705.50	
1/1/2005	3/31/2005						1,705.50	
4/1/2005	6/30/2005	•					544.00	
10/1/2005	12/31/2005	•		,			544.00	•

Exhibit#16.89
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544076051 - RANITIDINE 150 MG TABLET
Computation of FUL based on AWP

Difference between Published FUL and FUL Based on Estimated							0 1,398.98		- 0	- 0	- 0
Published FUL	\$ 2,957.00	•	•	•	•	•	1,705.00	1,705.50	1,705.50	544.00	544.00
FUL Based on Estimated AWP	\$ 300.00	300.00	300.00	273.97	297.08	304.65	306.02				
Difference between Published AWP and Estimated	\$ 7,153.50	7,153.50	7,153.50	7,417.35	7,401.95	7,396.90	7,395.99				,
Published AWP	\$ 7,353.50	7,353.50	7,353.50	7,600.00	7,600.00	7,600.00	7,600.00	7,600.00	7,600.00	7,600.00	7,600.00
Proxy											
Estimated AWP	\$ 200.00	200.00	200.00	182.65	198.05	203.10	204.01	•	•		•
End Date	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	12/31/2004	3/31/2005	6/30/2005	12/31/2005
Start Date	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	10/1/2004	1/1/2005	4/1/2005	10/1/2005

Exhibit #16.90
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544076051 - RANITIDINE 150 MG TABLET
Computation of FUL based on AMP

Difference between Published FUL and FUL Based on AMP	· ••						,			•	1,238.29	86'.298	506.99	506.99	1,303.49	945.75	1,673.59	1,673.59	1,466.50	1,437.83	1,685.25	00.055.1							
Published FUL	· •	2,957.00	2,957.00	2,957.00	2,957.00					1,705.00	1,705.00	1,705.00	1,705.00	1,705.00	1,705.50	1,705.50	1,705.50	1,705.50	1,705.50	1,705.50	1,705.50	1,705.50	1,705.50	1,705.50	1,705.50	1,705.50	544.00	544.00	544.00
FUL Based on AMP	· ss		•		•		,			•	466.71	737.03	1,198.01	1,198.01	402.01	759.75	31.91	31.91	239.00	267.68	20.25	00.606							
AMP	· •										311.14	491.35	208.68	89.862	268.01	506.50	21.28	21.28	159.34	178.45	13.50	440.34							
End Date	3/31/1998	6/30/1998 9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	1/1/1998	4/1/1998 7/1/1998	10/1/1998	1/1/1999	4/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	10/1/2003	10/1/2003	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005

Exhibit #16.91
In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544076060 - RANITIDINE 150 MG TABLET
Computation of FUL based on WAC

		27.40	27.29	28.23						17.04	17.04	17.04	18.78	18.97	19.62	19.36	17.22	17.18	19.18	19.96	19.96	19.96	19.96							
↔																														
	, ,	35.48	35.48	35.48			,			20.46	20.46	20.46	20.46	20.46	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	6.53	6.53	6.53
↔																														
,		- 8	8.19	7.26	4.59	3.15	4.44	4.30	3.02	3.42	3.42	3.42	1.68	1.49	0.85	1.10	3.24	3.28	1.29	0.51	0.51	0.51	0.51							ı
s																														
				,			,	,				,			,		,	6.34	7.67	8.19	8.19	8.19	8.19							
€																														
				,									,				,	8.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53
€																														
											2.28	2.28									0.34	0.34	0.34							
	á	» œ	0	4	9	0	9	7	_	∞	(1	<u>ا</u>	7	6	9	4	9	6	9 .	\ 1	3	3	4							
•	' ((2. z	. v.	8.4	3.0	2.1	2.9	2.8	2.0	2.2	9.0)	(0.7	1.1	6.0	0.5	0.7	2.1	2.1	8.0	0.3	(8.5	8,030.8	537.6	•	٠	•	•	•	•	'
\$																						Ξ								
3/31/1998	6/30/1998	9/30/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
1/1/1998	4/1/1998	8661/1//	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005
	3/3/1/1998 \$ - \$ - \$ - \$	\$/31/1998 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	3/3/1/998 \$ - \$ - \$ - \$ - \$ - \$ 6/30/1/998 - 5 5 - \$ - \$ - \$ - \$ - \$ 17/31/1/998 5.33 - 5 5.48	3/31/1998 \$ - \$ - \$ - \$ - \$ - \$ 6/30/1998 \$ - \$ - \$ - \$ - \$ 6/30/1998 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	3/31/1998 \$ - \$ - \$ - \$ - \$ - \$ - \$ 6/30/1998 \$ - \$ 5/48 5/31/1999 \$ 5.48 5/31/1999 \$ 5.48 5/31/1999 \$ 5.48 5/31/1999 \$ 5.46	3/31/1998 \$ -	3/31/1998 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - - \$ - - \$ -	3/31/1998 \$ - - \$ - - \$ - - - \$ -	3/31/1998 \$ -	3/3/1/998 \$ -	3/31/1998 \$ - \$ - \$ - 8 - \$ - 8 - - 8 - -	3/3/1/998 \$ - \$ - \$ 6/30/1998 (2.38) - - 35.48 12/3/1999 5.43 - - 35.48 2/30/1999 5.46 - - 35.48 2 3/31/1999 5.46 - - 35.48 2 6/30/1999 5.46 - - 4.59 - 12/3/1/999 2.10 - - 4.59 - 12/3/1/999 2.96 - - 4.44 - 6/30/2000 2.87 - - 4.30 - 6/30/2000 2.20 - - - 3.42 20.46 1 12/31/2001 (0.61) 2.28 - - - - - - 3/31/2001 2.046 1 - - - - - - - -	3/3/1/998 \$ - \$ - \$ 6/3/0/1998 - - - - - - 9/3/1/998 5.33 - - - 35.48 - 12/3/1/999 5.46 - - - 35.48 2 3/3/1/999 5.46 - - - 35.48 2 6/3/0/1999 5.46 - - - 4.59 - 1/3/1/1999 2.10 - - - 4.59 - 1/3/1/1999 2.10 - - - 4.59 - 1/3/1/1999 2.10 - - - 4.44 - 6/3/0/2000 2.87 - - - - 6/3/0/2000 2.28 - - - - 9/3/1/2001 (0.61) 2.28 - - - 6/3/0/2001 (0.77) 2.28 - - - - 1/3/1/2001 0.77 2.28 - - - - - 1/3/1/2001 0.77 2.28 - - - - - - 1/3/1/2001 0.77	3/3/1/998 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - 8 - 8 - 35.48 - 35.48 - 35.48 - 35.48 - 35.48 2 - 35.48 2 - 35.48 2 - 35.48 2 - 35.48 2 - 35.48 2 - 35.48 2 - - 35.48 2 - - 35.48 2 - - 35.48 2 - - 35.48 2 - - - - - - 35.48 2 -	3/3/1/998 \$ - \$ - \$ - \$ - \$ - \$ - \$ - 8 - 35.48 - - 35.48 - - - 44.89 - - - - - - <th>3/31/1998 \$ - 8 - - 8 - -</th> <th>3/31/1998 \$ - 8 - - 8 - 8 - 8 - - 8 - - 8 - - 8 - - 8 -</th> <th>3/31/1998 \$ - \$ - \$ - \$ - \$ - \$ - 8 - 8 - - 35.48 - 8 - 8 - - 35.48 - - 8.00 35.48 - - 35.48 - - 35.48 - - - 35.48 - - - - 35.48 -</th> <th>3/31/1998 \$ - 3.48 - \$ - 3.548 - 3.548 - 3.548 - 3.548 - 3.548 - 3.548 - 3.548 - 3.548 - 3.548 - 3.548 - 3.548 - 3.548 - - 3.548 - - 3.548 - - - - 3.548 -</th> <th>3/3/1/998 \$ - \$ - \$ - \$ - \$ - 8 - 8 - - 8 -</th> <th>331/1998 \$ - \$ - 8 - - 8 8 - - 8 8 - - 8 8 -<</th> <th>3/31/1998 \$ - \$ - \$ - 8 - 8 - - 8 -</th> <th>3/31/1998 \$ - \$ - 8 -</th> <th>3/31/1998 \$ - \$ - \$ - \$ - 8 - - 8 -</th> <th>331/1998 \$<</th> <th>331/1998 \$<</th> <th>33/1998 \$<!--</th--><th>33/1998 \$<!--</th--><th>33/1/998 \$<</th><th>6/30/1998 5 5 5 5 5 5 6/30/1998 5 5 5 5 5 6/30/1998 5</th></th></th>	3/31/1998 \$ - 8 - - 8 - -	3/31/1998 \$ - 8 - - 8 - 8 - 8 - - 8 - - 8 - - 8 - - 8 -	3/31/1998 \$ - \$ - \$ - \$ - \$ - \$ - 8 - 8 - - 35.48 - 8 - 8 - - 35.48 - - 8.00 35.48 - - 35.48 - - 35.48 - - - 35.48 - - - - 35.48 -	3/31/1998 \$ - 3.48 - \$ - 3.548 - 3.548 - 3.548 - 3.548 - 3.548 - 3.548 - 3.548 - 3.548 - 3.548 - 3.548 - 3.548 - 3.548 - - 3.548 - - 3.548 - - - - 3.548 -	3/3/1/998 \$ - \$ - \$ - \$ - \$ - 8 - 8 - - 8 -	331/1998 \$ - \$ - 8 - - 8 8 - - 8 8 - - 8 8 -<	3/31/1998 \$ - \$ - \$ - 8 - 8 - - 8 -	3/31/1998 \$ - \$ - 8 -	3/31/1998 \$ - \$ - \$ - \$ - 8 - - 8 -	331/1998 \$<	331/1998 \$<	33/1998 \$ </th <th>33/1998 \$<!--</th--><th>33/1/998 \$<</th><th>6/30/1998 5 5 5 5 5 5 6/30/1998 5 5 5 5 5 6/30/1998 5</th></th>	33/1998 \$ </th <th>33/1/998 \$<</th> <th>6/30/1998 5 5 5 5 5 5 6/30/1998 5 5 5 5 5 6/30/1998 5</th>	33/1/998 \$<	6/30/1998 5 5 5 5 5 5 6/30/1998 5 5 5 5 5 6/30/1998 5

Exhibit #16.92 In Re Pharmaceutical Industry Average Wholesale Price Litigation Watson 52544076060 - RANITIDINE 150 MG TABLET Computation of FUL based on AWP

					<u> </u>	Difference between Published				-	Difference between Published FUL and	9 F.
Start Date	End Date	Estimated AWP	sd Proxy	Published AWP		AWP and Estimated AWP	FI	FUL Based on Estimated AWP	Published FUL	¥ 5	FUL Based on Estimated AWP	p g
1/1/1998	3/31/1998	€9		es.	€9		\$		· •	€9	'	
4/1/1998	6/30/1998	,		,			•		,	+	•	
7/1/1998	9/30/1998	10.1	12	88	88.29	78.17		15.18	35.48		20.3	0
10/1/1998	12/31/1998	8.48	18	88.29	.29	79.81		12.73	35.48		22.76	9,
1/1/1999	3/31/1999	8.05)5	88.29	.29	80.24		12.07	35.48		23.4	Ξ
4/1/1999	6/30/1999	7.69	59	.68	.27	81.58		11.54	35.48		23.9	4
7/1/1999	9/30/1999	6.47	17	89.27	.27	82.80		9.71	•		•	
10/1/1999	12/31/1999	6.53	53	90.80	.80	84.27		9.79	•		•	
1/1/2000	3/31/2000	7.30	30	95.30	.30	88.00		10.94	1		•	
4/1/2000	6/30/2000	7.71	71	95.30	.30	87.59		11.57	•		•	
7/1/2000	9/30/2000	8.55	55	95.30	.30	86.75		12.83	•		•	
10/1/2000	12/31/2000	8.63	53	95.	.30	86.67		12.94	20.46		7.5	23
1/1/2001	3/31/2001	8.17	17	95.	.30	87.13		12.26	20.46		8.20	0.
4/1/2001	6/30/2001	7.69	59	95.	.30	87.61		11.53	20.46		8.9	3
7/1/2001	9/30/2001	6.41	41	95.	.30	88.89		9.61	20.46		10.85	35
10/1/2001	12/31/2001	6.81	31	95.	.30	88.49		10.22	20.46		10.2	4
1/1/2002	3/31/2002	6.7	72	95.	.30	88.58		10.08	20.47		10.3	6
4/1/2002	6/30/2002	6.7	73	95.	.30	88.57		10.10	20.47		10.3	7
7/1/2002	9/30/2002	8.28	28	95.	95.30	87.02		12.41	20.47		8.05	5
10/1/2002	12/31/2002	7.4	48	95.	.30	87.82		11.23	20.47	_	9.2	4
1/1/2003	3/31/2003	6.58	28	95.	.30	88.72		6.87	20.47	_	10.6	0
4/1/2003	6/30/2003	5.98	86	95.	.30	89.32		96.8	20.47	_	11.50	0
7/1/2003	9/30/2003	4.22	22	95.	.30	91.08		6.33	20.47		14.13	e,
10/1/2003	12/31/2003	1.09	60	95.	.30	94.21		1.63	20.47	_	18.83	33
1/1/2004	3/31/2004	9.17	17	95.30	.30	86.13		13.75	20.47	_	6.71	
4/1/2004	6/30/2004	•		95.30	.30				20.47	_	•	
7/1/2004	9/30/2004	'		95.30	.30				20.47	_	•	
10/1/2004	12/31/2004	•		95.30	.30				20.47	_	•	
1/1/2005	3/31/2005	•		95.30	.30				20.47	_	•	
4/1/2005	6/30/2005	'		95.	.30				6.53		•	
7/1/2005	9/30/2005	'		95.30	.30			•	6.53		•	
10/1/2005	12/31/2005	•		95.	95.30				6.53		•	

Exhibit #16.93

In Re Pharmaceutical Industry Average Wholesale Price Litigation
Watson 52544076060 - RANITIDINE 150 MG TABLET
Computation of FUL based on AMP

Difference between Published FUL and FUL Based on AMP	- -		,	•	•		•	•	•	•			14.86	11.62	80.9	80.9	15.64	11.35	20.08	20.08	17.60	17.25	20.22	16.03								
Published FUL		•	35.48	35.48	35.48	35.48	•	•				20.46	20.46	20.46	20.46	20.46	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	20.47	6.53	6.53	6.53
FUL Based on AMP	·	•	,					•					5.60	8.84	14.38	14.38	4.82	9.12	0.38	0.38	2.87	3.21	0.24	4.43								
AMP		•						•		•			3.73	5.90	9.58	9.58	3.22	80.9	0.26	0.26	1.91	2.14	0.16	2.96								
End Date	3/31/1998	6/30/1998	9/30/1998	12/31/1998	3/31/1999	6/30/1999	9/30/1999	12/31/1999	3/31/2000	6/30/2000	9/30/2000	12/31/2000	3/31/2001	6/30/2001	9/30/2001	12/31/2001	3/31/2002	6/30/2002	9/30/2002	12/31/2002	3/31/2003	6/30/2003	9/30/2003	12/31/2003	3/31/2004	6/30/2004	9/30/2004	12/31/2004	3/31/2005	6/30/2005	9/30/2005	12/31/2005
Start Date	1/1/1998	4/1/1998	7/1/1998	10/1/1998	1/1/1999	4/1/1999	7/1/1999	10/1/1999	1/1/2000	4/1/2000	7/1/2000	10/1/2000	1/1/2001	4/1/2001	7/1/2001	10/1/2001	1/1/2002	4/1/2002	7/1/2002	10/1/2002	1/1/2003	4/1/2003	7/1/2003	10/1/2003	1/1/2004	4/1/2004	7/1/2004	10/1/2004	1/1/2005	4/1/2005	7/1/2005	10/1/2005